

1 BRETT A. AXELROD, ESQ.
2 Nevada Bar No. 5859
3 NICHOLAS A. KOFFROTH, ESQ.
4 Nevada Bar No. 16264
5 ZACHARY T. WILLIAMS, ESQ.
6 Nevada Bar No. 16023
FOX ROTHSCHILD LLP
7 1980 Festival Plaza Drive, Suite 700
8 Las Vegas, Nevada 89135
9 Telephone: (702) 262-6899
Facsimile: (702) 597-5503
Email: baxelrod@foxrothschild.com
nkoffroth@foxrothschild.com
zwilliams@foxrothschild.com
Counsel for Debtor

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10
11 **UNITED STATES BANKRUPTCY COURT**

12 **DISTRICT OF NEVADA**

13 In re

Case No. BK-S-23-10423-MKN

14 CASH CLOUD, INC.,
15 dba COIN CLOUD,

Chapter 11

16 Debtor.

17 **DEBTOR'S CHAPTER 11 PLAN OF
REORGANIZATION DATED
May 8, 2023**

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INTRODUCTION

Cash Cloud, Inc. dba Coin Cloud (“Debtor”), debtor and debtor in possession in the above-captioned case (the “Chapter 11 Case”), hereby proposes *Debtor’s Chapter 11 Plan of Reorganization Dated May 8, 2023* (the “Plan”), pursuant to section 1121(a) of title 11 of the United States Code (the “Bankruptcy Code”). Reference is made to the Disclosure Statement for a discussion of the Debtor’s history, business and operations, risk factors and other related matters. The Disclosure Statement also provides a summary of the Plan. In the event that inconsistencies exist between the Plan and the Disclosure Statement, the Plan shall govern.

ARTICLE I

DEFINED TERMS AND RULES OF INTERPRETATION

As used herein, capitalized terms have the meanings set forth below. Any term that is not otherwise defined herein, but that is defined in the Bankruptcy Code or the Bankruptcy Rules, will have the meaning given to that term in the Bankruptcy Code or the Bankruptcy Rules, as applicable.

1.1 Definitions

“Administrative Expense Claim” means a Claim for a cost or expense of administration of the Chapter 11 Case allowable under Bankruptcy Code sections 503(b) or 1114(e)(2) and entitled to priority pursuant to Bankruptcy Code section 507(a), including: (i) any actual and necessary cost and expense, incurred by the Debtor after the Petition Date, of preserving the Estate and operating the Debtor’s business, including wages, salaries or commissions for services rendered after the commencement of the Case; (ii) Professional Fee Claims; (iii) claims for the value of goods received by the Debtor within 20 days of the Petition Date under Bankruptcy Code section 503(b)(9); and (iv) all fees and charges properly assessed against the Estate pursuant to 28 U.S.C. § 1930.

“Administrative Expense Claims Bar Date” means the date that is forty five (45) days after the Effective Date, the date by which all unpaid Administrative Expense Claims arising prior to the Effective Date shall be filed with the Bankruptcy Court or be forever barred. The Administrative Expense Claim Bar Date does not apply to: (a) Professional Fees, which shall be subject to the provisions of Section 3.1(c) of the Plan; or (b) the fees and charges assessed against the Estate pursuant to Section 123 of the Judicial Code and 28 U.S.C. § 1930, which are not subject to an allowance

1 procedure under Bankruptcy Code section 503(b).

2 **“Administrative Expense and Priority Escrow Account”** means the depository account
 3 established or designated by the Debtor to be funded as of the Effective Date with Cash for Payment
 4 of Administrative Expense Claims, Priority Tax Claims and Other Priority Claims in accordance with
 5 the terms of the Plan.

6 **“Allowed Claim”** means a Claim: (a) scheduled by the Debtor as undisputed, not contingent
 7 and liquidated; (b) that is evidenced by a Proof of Claim Filed by the Bar Date (or for which Claim
 8 under the Plan, the Bankruptcy Code, or pursuant to a Final Order a Proof of Claim is not or shall not
 9 be required to be Filed); or (c) that is Allowed (i) by a Final Order, (ii) by an agreement between the
 10 Holder of such Claim and the Debtor or Creditor Trustee, as applicable, or (iii) pursuant to the Plan;
 11 *provided* that with respect to a Claim described in clauses (a) and (b) above, such Claim shall be
 12 considered Allowed only if and to the extent that (i) no challenge, objection or request for estimation
 13 has been Filed on or before the Claims Objection Deadline or the expiration of such other applicable
 14 period fixed by the Bankruptcy Court; or (ii) any challenge, objection has been settled, waived,
 15 withdrawn or denied by a Final Order. For the purpose of computing distributions under the Plan,
 16 Allowed Claims shall not include penalties, punitive damages or interest with respect to such Claim
 17 accruing from and after the Petition Date, except as provided in section 506(b) of the Bankruptcy
 18 Code, or as otherwise expressly set forth in the Plan.

19 **“Assets”** means all of the assets, property, interests, and effects, Cash, receivables, real and
 20 personal, tangible and intangible, wherever situated, of Debtor and its Estate, as they existed on the
 21 Effective Date or thereafter.

22 **“Assumed Contracts”** means all of the Debtor’s contracts and leases listed in **Schedule 1** to
 23 the Plan Supplement, as may be amended, modified, or supplemented from time to time by the Debtor
 24 until the Effective Date.

25 **“Avoidance Actions”** means all claims, rights, and causes of action of Debtor’s Estate under
 26 the Bankruptcy Code, including but not limited to those set forth in sections 506(c), 506(d), 510, 542,
 27 543, 544, 545, 547, 548, 549, 550, 551 or 553, or their state law analogs, regardless of whether or not
 28 such actions have been commenced prior to the Effective Date; *provided, for the avoidance of doubt,*

1 such Avoidance Actions shall subject to the provisions in paragraph 17 of each of the DIP Financing
 2 Orders, to the extent applicable.

3 **“AVT”** means AVT Nevada, L.P.

4 **“AVT Claim”** means all Allowed Claims of AVT.

5 **“Bankruptcy Code”** means title 11, United States Code, as now in effect or hereafter
 6 amended.

7 **“Bankruptcy Court”** means the United States Bankruptcy Court for the District of Nevada,
 8 which has jurisdiction over the Chapter 11 Case pursuant to section 1334 of title 28 of the United
 9 States Code and the reference from the United States District Court for the District of Nevada pursuant
 10 to its General Order No. 24, as amended February 22, 2016.

11 **“Bankruptcy Rules”** means the Federal Rules of Bankruptcy Procedure and the Bankruptcy
 12 Local Rules of the Bankruptcy Court, as now in effect or hereafter amended.

13 **“Bar Date”** means, as applicable, any date or dates established by an order of the Bankruptcy
 14 Court or the Plan by which Proofs of Claim must be Filed, including (i) the Administrative Expense
 15 Claims Bar Date, (ii) the general bar date of June 14, 2023, which is the date established by the
 16 Bankruptcy Court by which non-governmental Creditors are required to File Proofs of Claim with
 17 respect to pre-petition Claims, including Claims asserted pursuant to Bankruptcy Code
 18 section 503(b)(9), except with respect to Administrative Expense Claims, Claims arising from the
 19 rejection of any executory contracts and unexpired leases, and Claims that were scheduled by the
 20 Debtor as undisputed, non-contingent, and unliquidated; and (iii) the governmental bar date of August
 21 7, 2023, by which governmental Creditors are required to File Proofs of Claim with respect to pre-
 22 petition Claims, including but not limited to Priority Tax Claims.

23 **“Bidding Procedures”** means the procedures governing the marketing process for the sale of
 24 the Debtor’s Assets, as approved in the Bidding Procedures Order.

25 **“Bidding Procedures Order”** means the *Order Establishing Bidding Procedures and Related*
 26 *Deadlines* (see Stretto website, at Docket No. 483).

27 **“Business Day”** means any day, other than a Saturday, Sunday or a “legal holiday” (as such
 28 term is defined in Bankruptcy Rule 9006(a)).

1 **“Cash”** means legal tender of the United States of America.

2 **“Causes of Action”** means all Avoidance Actions and all other claims and causes of action
3 that constitute property of Debtor’s Estate under Section 541 of the Bankruptcy Code and/or any other
4 applicable federal or state law; *provided, for the avoidance of doubt,* such Causes of Actions shall
5 subject to the provisions in paragraph 17 of each of the DIP Financing Orders, to the extent applicable.

6 **“Chapter 11 Case”** means the case under chapter 11 of the Bankruptcy Code commenced by
7 the Debtor in the Bankruptcy Court under Case No. 23-10423-mkn.

8 **“Claim”** shall have the meaning set forth in section 101(5) of the Bankruptcy Code.

9 **“Claims Objection Deadline”** means the later of (1) 180 days after the Effective Date and
10 (2) such other period of limitation as may be specifically fixed by the Debtor, Reorganized Debtor, or
11 Creditor Trustee on behalf of the Creditor Trust, as applicable, or by a Final Order of the Bankruptcy
12 Court for objecting to such Claims.

13 **“Class”** means a category of Holders of Claims as described in Article II of the Plan.

14 **“Collateral”** means one or more Assets upon which a Creditor asserts a Lien securing an
15 Allowed Claim.

16 **“Committee”** means the Official Committee of Unsecured Creditors, appointed by the Office
17 of the United States Trustee in the Chapter 11 Case, as its membership may be revised from time to
18 time under applicable bankruptcy procedures.

19 **“Confirmation Date”** means the date on which the Clerk of the Bankruptcy Court enters the
20 Confirmation Order on the docket of the Bankruptcy Court.

21 **“Confirmation Funds”** means all funds required to be disbursed, or deposited and held for
22 later disbursement upon allowance or other Bankruptcy Court authorization, on or as of the Effective
23 Date: (a) to Holders of Allowed Administrative Expense Claims, Priority Tax Claims, Other Priority
24 Claims, the DIP Claims (to the extent not previously satisfied upon the closing of a Sale), the Engima
25 Secured Claim, the Genesis Secured Claim, Other Secured Claims and all Cure Claims; (b) to the U.S.
26 Trustee for US Trustee Fees due as of the Effective Date; (c) to the Creditor Trust in the amount of
27 the Creditor Trust Funding Amount; and (d) for any other Distributions and payment of costs and
28 expenses in connection with consummating the Plan, including the Professional Fee Escrow Account

1 and the Administrative and Priority Claims Escrow Account.

2 **“Confirmation Hearing”** means the hearing held by the Bankruptcy Court pursuant to
 3 section 1128 of the Bankruptcy Code to consider confirmation of the Plan, as such hearing may be
 4 adjourned or continued from time to time.

5 **“Confirmation Order”** means the order of the Bankruptcy Court confirming the Plan pursuant
 6 to section 1129 of the Bankruptcy Code.

7 **“Consultation Parties”** means the Committee, the DIP Lender, Enigma and Genesis.

8 **“Creditor Trust”** means a trust that will be established on the Effective Date for the benefit
 9 of Holders of Allowed General Unsecured Claims pursuant to the Plan and in accordance with the
 10 terms of the Creditor Trust Agreement.

11 **“Creditor Trust Agreement”** means the Creditor Trust Agreement that will establish the
 12 Creditor Trust, a copy of which will be included in the Plan Supplement.

13 **“Creditor Trust Assets”** means the Causes of Action and (i) *if a Sale occurs*, all Assets not
 14 purchased in the Sale, or (ii) *if a Sale does not occur*, all other Assets (if any) identified as Creditor
 15 Trust Assets in the Plan Supplement.

16 **“Creditor Trust Beneficiaries”** means, collectively, all Holders of the Allowed AVT Claim
 17 and Allowed General Unsecured Claims who are entitled to distributions from the Creditor Trust in
 18 accordance with the Plan and Creditor Trust Agreement.

19 **“Creditor Trust Funding Amount”** means Cash in the amount to be disclosed in the Plan
 20 Supplement that will be transferred to the Creditor Trust on the Effective Date.

21 **“Creditor Trust Proceeds”** means the proceeds from the liquidation of the Creditor Trust
 22 Assets, Net of Creditor Trustee Expenses.

23 **“Creditor Trustee”** means the person or entity selected by the Committee as trustee of the
 24 Creditor Trust pursuant to the Plan and the Creditor Trust Agreement, and identified in the Plan
 25 Supplement.

26 **“Creditor Trustee Expenses”** means all costs and expenses incurred by the Creditor Trustee
 27 in administering and/or liquidating the Creditor Trust.

1 **“Cure Claim”** means a Claim based upon any and all amounts payable to a counterparty of
 2 an executory contract or unexpired lease at the time such contract or lease is assumed by Debtor
 3 pursuant to Bankruptcy Code section 365(b).

4 **“Debtor”** has the meaning assigned to it in the Introduction.

5 **“DIP Claims”** means all Claims pursuant to the DIP Facility as approved under the DIP
 6 Financing Orders (on the terms and subject to the conditions thereof, including paragraph 14 thereof).

7 **“DIP Facility”** means the *Senior Secured Super-Priority Debtor-in-Possession (DIP) Loan*
 8 *Agreement* as approved by the Bankruptcy Court pursuant to the DIP Financing Orders, including any
 9 amendments, supplements, and modifications thereto, in form and substance acceptable to the DIP
 10 Lender.

11 **“DIP Financing Orders”** means, individually and collectively, (a) the *Interim Order Under*
 12 *Bankruptcy Code Sections 105, 361,362, 363, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e)*
 13 *and Bankruptcy Rules 2002, 4001, 6004 and 9014 (I) Authorizing Debtor to (A) Obtain Post-Petition*
 14 *Financing and (B) Grant Adequate Protection and (II) Scheduling Final Hearing* (see Stretto Website,
 15 at Docket No. 132), and (b) the *Final Order Under Bankruptcy Code Sections 105, 361,362, 363,*
 16 *364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e) and Bankruptcy Rules 2002, 4001, 6004 and*
 17 *9014 Authorizing Debtor to (A) Obtain Post-Petition Financing and (B) Grant Adequate Protection*
 18 (see Stretto Website, at Docket No. 315).

19 **“DIP Lender”** means CKDL Credit, LLC.

20 **“Disbursing Agent”** means the Person or Entity that may be designated in the Confirmation
 21 Order and/or Creditor Trust Agreement, as applicable, to make distributions under the Plan.

22 **“Disclosure Statement”** means that certain document as defined in section 1125(b) of the
 23 Bankruptcy Code relating to the Plan, including all exhibits and schedules thereto, as will be filed
 24 separately and as thereafter amended or supplemented from time to time, and as approved by order of
 25 the Bankruptcy Court.

26 **“Disputed Claim”** means any Claim (a) as to which the Debtor or Creditor Trustee has
 27 interposed a timely objection or request for estimation in accordance with the Bankruptcy Code and
 28 the Bankruptcy Rules, (b) scheduled as disputed, unliquidated or contingent, or not scheduled,

1 (c) subject to setoff, recoupment or any avoidance action arising under sections 544-550 of the
 2 Bankruptcy Code, or (d) otherwise disputed by the Debtor in accordance with applicable law, which
 3 objection has not been withdrawn or determined by a Final Order.

4 **“Dissolution Transaction”** means the transaction that the Debtor determines to be necessary
 5 or appropriate to implement the terms of the Plan, and ultimately result in the dissolution or other
 6 termination of the corporate entity that comprises the Debtor.

7 **“Distribution”** means any distribution made by the Disbursing Agent pursuant to the terms of
 8 the Plan.

9 **“Distribution Date”** means any date, after the Effective Date, upon which the initial and all
 10 subsequent distributions will be made to or on account of the Holders of Allowed Claims pursuant to
 11 the provisions of the Plan.

12 **“Effective Date”** means the first date on which all of the conditions precedent described in
 13 Section 9.1 of the Plan have occurred or have been waived in accordance with Section 9.1 of the Plan.
 14 The Debtor shall give notice of the Effective Date pursuant to Bankruptcy Rule 3020(c)(2).

15 **“Enigma”** means Enigma Securities Limited.

16 **“Enigma Secured Claim”** means all Allowed Secured Claims of Enigma, including those
 17 provided under the DIP Financing Orders, including but not limited to those provided under the DIP
 18 Financing Orders (on the terms and subject to the conditions thereof, including paragraph 14 thereof).

19 **“Estate”** means the Debtor’s estate created under section 541 of the Bankruptcy Code.

20 **“Estimated”** means estimated by the Bankruptcy Court at the Confirmation Hearing pursuant
 21 to Bankruptcy Code section 502(c).

22 **“Exculpees”** means Debtor, the Reorganized Debtor, the Committee, any of the Debtor’s
 23 Representatives during the Chapter 11 Case, the DIP Lender, and the Retained Professionals.

24 **“File, Filed or Filing”** means file, filed or filing with the Bankruptcy Court or its authorized
 25 designee in the Chapter 11 Case.

26 **“Final Order”** means an order of the Bankruptcy Court as to which the time to appeal, petition
 27 for certiorari or move for reargument or rehearing has expired and as to which no appeal, petition for
 28 certiorari or other proceedings for reargument or rehearing shall then be pending or as to which any

1 right to appeal, petition for certiorari, reargue or rehear shall have been waived in writing in form and
 2 substance satisfactory to the Debtor or, in the event that an appeal, writ of certiorari or reargument or
 3 rehearing thereof has been sought, such appeal, writ of certiorari or reargument or rehearing shall have
 4 been denied and the time to take any further appeal, petition for certiorari or motion for reargument or
 5 rehearing shall have expired; provided, however, that the possibility that a motion under Rule 59 or
 6 Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules,
 7 may be filed with respect to such order shall not preclude such order from being a Final Order.

8 **“General Unsecured Claim”** means a Claim that is not an Administrative Expense Claim, a
 9 Priority Tax Claim, an Other Priority Claim, or a Secured Claim. General Unsecured Claims include
 10 Claims arising from the rejection of an executory contract or unexpired lease, Claims allowed pursuant
 11 to sections 502(g), 502(h) and 502(i) of the Bankruptcy Code, and deficiency Claims allowed pursuant
 12 to section 506(a) of the Bankruptcy Code and Bankruptcy Rule 3012.

13 **“Genesis”** means Genesis Global Holdco, LLC.

14 **“Genesis Secured Claim”** means all Allowed Secured Claims of Genesis, including but not
 15 limited to those provided under the DIP Financing Orders (on the terms and subject to the conditions
 16 thereof, including paragraph 14 thereof).

17 **“Holder”** means an Entity, Person or Governmental Unit holding a Claim or Interest.

18 **“Impaired”** means a Claim or Interest that is “impaired” within the meaning of section 1124
 19 of the Bankruptcy Code.

20 **“Interest”** means any: (i) equity or other ownership interest in the Debtor, including, but not
 21 limited to, all issued and outstanding or reserved for issuance, common stock, preferred stock,
 22 membership interests, warrants, options, or other ownership rights or rights to purchase or receive
 23 additional shares of stock or membership interests in the Debtor, and/or any other instrument or
 24 document to the extent that it directly or indirectly evidences, creates or reserves any equity or
 25 ownership interest in the Debtor giving rise to any Claim or Interest, (ii) equity security, including all
 26 membership interests together with any warrants, options, or contractual rights to purchase or acquire
 27 such equity securities at any time and all rights arising with respect thereto, and (iii) partnership,
 28 limited liability company or similar interest.

1 **“Lien”** shall have the meaning set forth in section 101(37) of the Bankruptcy Code.

2 **“Net”** means, with respect to Cash proceeds received from the disposition or collection of any
 3 particular asset, the Cash proceeds remaining after payment of (i) all taxes related to the disposition
 4 or collection of such assets, (ii) any incurred or anticipated costs of administering the Creditor Trust,
 5 and (iii) all costs and expenses related to the disposition, collection, enforcement, settlement, pursuit,
 6 improvement, maintenance, and operation of such assets, including, without limitation, brokers’ fees
 7 and expenses.

8 **“Net Sale Proceeds”** means, *if a Sale occurs*, any proceeds from the Sale that are available for
 9 distribution to Holders of General Unsecured Claims and the AVT Claim on the Effective Date
 10 following payment of all costs and expenses associated with the Sales Process and the Chapter 11
 11 Case, including distribution of the Confirmation Funds (a) to Holders of Allowed Administrative
 12 Expense Claims, Priority Tax Claims, Other Priority Claims, the DIP Claims, the Engima Secured
 13 Claim, the Genesis Secured Claim, Other Secured Claims and all Cure Claims; (b) to the US Trustee
 14 for US Trustee Fees due as of the Effective Date; and (c) for any other Distributions and payment of
 15 costs and expenses in connection with consummating the Plan, including the Creditor Trust Funding
 16 Amount and the Administrative and Priority Claims Escrow Account.

17 **“New Governance Documents”** means, *if a Sale does not occur*, the organizational and
 18 corporate governance documents of Reorganized Debtor.

19 **“New Interests”** means Interests to be issued in the Reorganized Debtor, as applicable, on the
 20 Effective Date.

21 **“Old Interests”** means all Interests in the Debtor as of the Effective Date.

22 **“Other Priority Claim”** means a Class 1 Claim, other than an Administrative Expense Claim
 23 or Priority Tax Claim, that is entitled to priority in payment pursuant to sections 507(a)(3), (4), (5),
 24 (6), (7) or (9) of the Bankruptcy Code.

25 **“Other Secured Claim”** means a Secured Claim other than the DIP Claims, the Enigma Claim
 26 and the Genesis Claim.

27 **“Petition Date”** means February 7, 2023, the date on which the Debtor filed a petition for
 28 relief commencing the Chapter 11 Case.

1 **“Plan”** means the Plan and all supplements, appendices and schedules hereto, either in its
 2 present form or as the same may be altered, amended or modified from time to time.

3 **“Plan Supplement”** means the compilation of documents and forms of documents, schedules,
 4 and exhibits to the Plan to be filed by the Debtor no later than five (5) days prior to the Voting
 5 Deadline, as the same may be amended, modified, or supplemented.

6 **“Prime”** means the prime rate of interest reported by the Board of Governors of the Federal
 7 Reserve on the Effective Date.

8 **“Priority Tax Claim”** means a Claim of a Governmental Unit of the kind specified in
 9 Bankruptcy Code sections 502(i) and 507(a)(8), or a Claim of a Governmental Unit which would
 10 otherwise meet the description in Bankruptcy Code section 507(a)(8) but for its secured status.

11 **“Professional”** means (a) any professional employed in the Chapter 11 Case pursuant to an
 12 order issued under sections 327 or 1103 of the Bankruptcy Code or otherwise, and (b) any and all
 13 professionals or other entities seeking compensation or reimbursement of expenses in connection with
 14 the Chapter 11 Case pursuant to section 503(b)(4) of the Bankruptcy Code.

15 **“Professional Fee Claim”** means any and all Claims of a Professional seeking an award by
 16 the Bankruptcy Court of compensation for services rendered or reimbursement of expenses incurred
 17 through and including the Effective Date under sections 326, 330, 331, 503(b)(2), 503(b)(3), 503(b)(4)
 18 or 503(b)(5) of the Bankruptcy Code.

19 **“Professional Fee Escrow Account”** means the account holding an amount sufficient to
 20 satisfy the aggregate estimated unpaid Professional Fee Claims, which estimates shall be submitted by
 21 the Retained Professionals or otherwise established by the Debtor no later than ten (10) days prior to
 22 the Effective Date, *provided* that such estimate shall not be considered an admission with respect to
 23 the fees and expenses of such Retained Professional.

24 **“Proof of Claim”** means a proof of Claim filed against the Debtor in the Chapter 11 Case.

25 **“Pro Rata”** means, with respect to an amount of Cash or other consideration to be paid or
 26 distributed on a particular date to a Holder of an Allowed Claim, that such Distribution shall be made
 27 in accordance with the ratio, as of such date, of the amount such Allowed Claim is to the aggregate of
 28 the amounts of Claims to be paid on that date.

1 **“Record Date”** means the record date for purposes of making distributions under the Plan on
 2 account of Allowed Claims, which date shall be the Effective Date.

3 **“Rejected Contracts”** means all of the Debtor’s contracts and leases that are **not** listed on
 4 **Schedule 1** to the Plan Supplement, to the extent that they are executory contracts or unexpired leases
 5 that have not previously been assumed or rejected pursuant to Bankruptcy Code section 365.

6 **“Reorganized Debtor”** means the Debtor, as reorganized pursuant to the Plan, on or after the
 7 Effective Date.

8 **“Reorganized Equity Interests”** means any and all equity securities (as defined in section
 9 101(16) of the Bankruptcy Code) of the Reorganized Debtor, including all shares, common stock,
 10 preferred stock, or other instrument evidencing any fixed or contingent ownership interest in the
 11 Reorganized Debtor, including any option, warrant, or other right, contractual or otherwise, to acquire
 12 any such interest in the Reorganized Debtor, whether or not transferable and whether fully vested or
 13 vesting in the future, issued on or after the Effective Date.

14 **“Representatives”** means, with respect to a given Person or Entity, its past and current
 15 directors, officers, shareholders, members, partners, employees, agents, attorneys, professionals,
 16 advisors, trustees, consultants, accountants, contractors and other representatives.

17 **“Retained Professional”** means a Professional retained in accordance with sections 327, 328
 18 and/or 1103 of the Bankruptcy Code.

19 **“Sale”** means a sale of substantially of the Assets to the Winning Bidder in accordance with
 20 the Sale Process.

21 **“Sales Proceeds”** means the proceeds of any Sale to the Winning Bidder (or Winning Bidders,
 22 as applicable) pursuant to the Bidding Procedures.

23 **“Sales Process”** means the marketing and sales process for the Debtor’s Assets conducted
 24 pursuant to the Bidding Procedures.

25 **“Secured Claim”** means, except as otherwise expressly provided herein with respect to a
 26 particular Secured Claim, a Claim that is secured by a Lien on property in which the Debtor’s Estate
 27 has an interest or that is subject to setoff under section 553 of the Bankruptcy Code, to the extent of
 28 the value of the Claim Holder’s interest in the Debtor’s Estate interest in such property or to the extent

1 of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the
 2 Bankruptcy Code or, in the case of a setoff, pursuant to section 553 of the Bankruptcy Code.

3 **“Stretto Website”** means <https://cases.stretto.com/CashCloud>.

4 **“Unimpaired”** means a Claim or Interest that is not Impaired.

5 **“US Trustee”** means the United States Trustee the District of Nevada.

6 **“US Trustee Fees”** means any and all fees or charges assessed against the Debtor’s Estate
 7 pursuant to 28 U.S.C. § 1930.

8 **“Value”** means, for any Asset, its value as determined by either (a) the Bankruptcy Court, or
 9 (b) an agreement between the Debtor, on the one hand, and a Creditor that asserts a Lien against such
 10 Asset, on the other.

11 **“Voting Deadline”** means the deadline to submit votes to accept or reject the Plan, June 12,
 12 2023, which may be extended by the Debtor.

13 **“Winning Bid”** means a qualified bid submitted in accordance with the Bidding Procedures
 14 that is determined to be a highest or otherwise best bid in accordance with the Bidding Procedures.

15 **“Winning Bidder”** means a bidder determined to have a Winning Bid pursuant to the Bidding
 16 Procedures.

17 **1.2 Rules of Interpretation and Computation of Time.** For purposes of the Plan, unless
 18 otherwise provided herein: (a) whenever from the context it is appropriate, each term, whether stated
 19 in the singular or the plural, will include both the singular and the plural; (b) unless otherwise provided
 20 in the Plan, any reference in the Plan to a contract, instrument, release or other agreement or document
 21 being in a particular form or on particular terms and conditions means that such document will be
 22 substantially in such form or substantially on such terms and conditions; (c) any reference in the Plan
 23 to an existing document or schedule, Filed or to be Filed, means such document or schedule, as it may
 24 have been or may be amended, modified or supplemented pursuant to the Plan; (d) any reference to
 25 an entity as a Holder of a Claim includes that entity’s successors and assigns; (e) unless specified
 26 otherwise, all references in the Plan to Sections, Articles and Schedules are references to Sections,
 27 Articles and Schedules of or to the Plan; (f) the words “herein,” “hereunder” and “hereto” refer to the
 28 Plan in its entirety rather than to a particular portion of the Plan; (g) captions and headings to Articles

and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of the Plan; (h) the rules of construction set forth in section 102 of the Bankruptcy Code and in the Bankruptcy Rules will apply; and (i) in computing any period of time prescribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006(a) will apply. In the event that inconsistencies exist between the Plan and the Disclosure Statement, the Plan shall govern.

ARTICLE II

CLASSIFICATION OF CLAIMS

2.1 Unclassified Claims. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims, and Priority Tax Claims have not been classified.

10 **2.2 Classification of Claims.** A Claim shall be included in a particular Class only to the
11 extent that the Claim qualifies within the description of that Class and shall be classified in a different
12 Class or Classes to the extent that any remainder of such Claim qualifies for the description of such
13 different Class or Classes. A Claim is placed in a particular Class for the purpose of receiving
14 distributions pursuant to the Plan only to the extent that such Claim is an Allowed Claim in that Class
15 and such Claim has not been paid, released or otherwise settled before the Effective Date. The
16 Bankruptcy Court shall have exclusive jurisdiction over any dispute concerning the classification of
17 Claims, and resolution of any such dispute shall not be a condition precedent to entry of a Confirmation
18 Order or consummation of the Plan. The Claims against the Debtor are classified as follows:

(a) **Class 1 – Other Priority Claims.** Class 1 Claims consist of all Allowed Other Priority Claims.

21 (b) **Class 2(a) – DIP Claims.** Class 2(a) Claims consist of the DIP Claims.

(c) **Class 2(b) – Genesis Secured Claim.** Class 2(b) Claims consist of the Genesis Secured Claim.

24 (d) **Class 2(c) – Enigma Secured Claim.** Class 2(c) Claims consist of the Enigma
25 Secured Claim.

26 (e) **Class 2(d) – Other Secured Claims.** Class 2(d) Claims consist of the Other
27 Secured Claims.

28 (f) **Class 3(a) -AVT Claim.** Class 3(a) Claims consist of the AVT Claim.

(g) **Class 3(b) – General Unsecured Claims.** Class 3(b) Claims consist of all General Unsecured Claims.

(h) **Class 4 – Old Interests.** Class 4 Interests consist of all Allowed Old Interests.

ARTICLE III

TREATMENT OF CLAIMS

3.1 Unclassified Claims.

(a) ***Administrative Expense Claims.*** Subject to the provisions of Bankruptcy Code sections 330(a), 331 and 503(b), each Holder of an Allowed Administrative Expense Claim (other than the DIP Claims), shall receive, in full satisfaction and discharge thereof, Cash equal to the unpaid amount of such Allowed Administrative Expense Claim (except to the extent that such Holder agrees to less favorable treatment thereof) either on, or as soon as practicable after, the latest of (i) the Effective Date, (ii) the date that is ten (10) Business Days after the date on which such Administrative Expense Claim becomes Allowed, (iii) the date on which such Administrative Expense Claim becomes due and payable pursuant to any agreement between the Debtor and the Holder, and (iv) such other date as mutually may be agreed to by such Holder and the Debtor. Notwithstanding the foregoing, *if a Sale does not occur*, Allowed Administrative Expense Claims that arise in the ordinary course of the Debtor's business during the Chapter 11 Case may be paid in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents thereto.

(b) ***Administrative Expense Claim Bar Date.*** Except with respect to requests for allowance of compensation and reimbursement of Professional Fee Claims and as otherwise provided in this Article III, requests for payment of Administrative Expense Claims, if required, must be Filed and served on the Reorganized Debtor pursuant to the procedures specified in the Confirmation Order and the notice of entry of the Confirmation Order no later than the Administrative Expense Claims Bar Date. Holders of Administrative Expense Claims that are required to, but do not, File and serve a request for payment of such Administrative Expense Claim by such date shall be forever barred, estopped, and enjoined from asserting such Administrative Expense Claim against Debtor or Reorganized Debtor or its property, and such Administrative Expense Claim shall be deemed

1 discharged as of the Effective Date. Objections to such requests, if any, must be Filed and served on
2 the Reorganized Debtor and the requesting party no later than thirty (30) Days after the Administrative
3 Expense Claims Bar Date or such later date as the Bankruptcy Court may approve. Notwithstanding
4 the foregoing, no request for payment of an Administrative Expense Claim shall be required with
5 respect to: (i) any DIP Claims, or (ii) any other Administrative Expense Claims determined to be an
6 Allowed Administrative Expense Claim by Final Order, including all Administrative Expense Claims
7 expressly made Allowed Administrative Expense Claims under the Plan.

(c) Professional Fee Claims.

Business Days after the date on which such Priority Tax Claim becomes Allowed, (iii) the date on which such Priority Tax Claim becomes due and payable and (iv) such other date as mutually may be agreed to by and among such Holder and the Debtor; *provided, however, that in the event that a Sale does not occur, the Debtor shall be authorized, at its option, and in lieu of payment in full of an Allowed Priority Tax Claim, to make deferred Cash payments on account thereof in the manner and to the extent permitted under section 1129(a)(9)(C) of the Bankruptcy Code.*

(e) ***US Trustee Fees.*** Notwithstanding anything to the contrary contained herein, on the Effective Date, the Debtor shall pay, in full, in Cash, any and all US Trustee Fees, together with interest, if any, at the time of Confirmation Date. On and after the Effective Date, the Reorganized Debtor shall be responsible for filing required post-confirmation reports and paying quarterly US Trustee Fees due to the US Trustee for the Reorganized Debtor until the entry of a final decree in the Chapter 11 Case or until the Chapter 11 Case is converted or dismissed.

3.2 Classes of Claims.

(a) ***Class 1 Other Priority Claims.***

(i) **Treatment:** Except to the extent that a Holder of an Allowed Other Priority Claim agrees to less favorable treatment, each Holder of such an Allowed Other Priority Claim shall receive Cash in an amount sufficient to leave unaltered the legal, equitable and contractual rights to which such Claim entitles such Holder (except to the extent that such Holder agrees to less favorable treatment thereof) on, or as soon as practicable after, the latest of (A) the Effective Date, (B) the date that is ten (10) Business Days after the date on which such Other Priority Claim becomes Allowed, (C) the date on which such Other Priority Claim otherwise is due and payable, and (D) such other date as mutually may be agreed to by and among such Holder and the Debtor.

(ii) ***Impairment and Voting:*** Allowed Other Priority Claims are Unimpaired. Holders of such Claims are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code, and, therefore, are not entitled to vote to accept or reject the Plan, and the votes of such Holders will not be solicited with respect to such Allowed Other Priority Claims.

1 (b) ***Class 2(a) DIP Claims.***

2 (i) ***Treatment:*** Notwithstanding anything to the contrary herein, in full and
 3 final satisfaction, settlement, release, and discharge of, and in exchange for release of the Allowed
 4 DIP Claims, the Allowed DIP Claims shall:

5 (A) *if a Sale occurs*, be paid in Cash in full on, or as soon as
 6 reasonably practicable after, the closing of such Sale;

7 (B) *if a Sale does not occur*, be paid in Cash in full on, or as soon as
 8 reasonably practicable after, the Effective Date; or

9 (C) receive such other treatment as agreed by the Debtor and the
 10 DIP Lender.

11 (ii) ***Impairment and Voting:*** The Allowed DIP Claims are Unimpaired.
 12 The Holder of the DIP Claims is conclusively presumed to have accepted the Plan pursuant to
 13 section 1126(f) of the Bankruptcy Code and, therefore, is not entitled to vote to accept or reject the
 14 Plan, and the vote of the Holder will not be solicited with respect to such Allowed DIP Claims.

15 (c) ***Class 2(b) Genesis Secured Claim.***

16 (i) ***Treatment:*** Notwithstanding anything to the contrary herein, except to
 17 the extent that the Holder of the Allowed Genesis Secured Claim agrees to a less favorable treatment,
 18 in full and final satisfaction, settlement, release, and discharge of, and in exchange for release of the
 19 Allowed Genesis Secured Claim, the Holder of the Allowed Genesis Secured Claim shall, at the
 20 election of the Debtor or Reorganized Debtor, be entitled to one or a combination of the following:
 21 (A) all or a portion of the Collateral securing its Allowed Genesis Secured Claim on or as soon as
 22 reasonably practicable after the Effective Date (and, if less than all of the Collateral, the Value of the
 23 portion to be determined not later than the Confirmation Hearing); (B) a Cash payment in the
 24 remaining balance of its Allowed Genesis Secured Claim (after application of (A) above) on or as
 25 soon as reasonably practicable after the later of (1) the Effective Date, or (2) the date on which such
 26 Claim becomes an Allowed Claim; and/or (C) such other treatment rendering the Allowed Genesis
 27 Secured Claim Unimpaired including, if and only to the extent required under the Bankruptcy Code,
 28 post-petition interest on such Allowed Genesis Secured Claim. In the event that the aggregate amount

1 of Genesis' Allowed Claim exceeds the amount of the Allowed Genesis Secured Claim, the deficiency
 2 Claim shall be classified in Class 3(b) and receive the treatment provided in the Plan for Class 3(b).

3 (ii) ***Impairment and Voting:*** The Genesis Secured Claim is Unimpaired.
 4 The Holder of the Allowed Genesis Secured Claim is conclusively presumed to have accepted the Plan
 5 pursuant to section 1126(f) of the Bankruptcy Code and, therefore, is not entitled to vote to accept or
 6 reject the Plan, and the vote of the Holder will not be solicited with respect to the Allowed Genesis
 7 Secured Claim.

8 (d) ***Class 2(c) Enigma Secured Claim.***

9 (i) ***Treatment:*** Notwithstanding anything to the contrary herein, except to
 10 the extent that the Holder of the Allowed Enigma Secured Claim agrees to a less favorable treatment,
 11 in full and final satisfaction, settlement, release, and discharge of, and in exchange for release of the
 12 Allowed Enigma Secured Claim, the Holder of the Allowed Enigma Secured Claim shall, at the
 13 election of the Debtor or Reorganized Debtor, be entitled to one or a combination of the following:
 14 (A) all or a portion of the Collateral securing its Allowed Enigma Secured Claim on or as soon as
 15 reasonably practicable after the Effective Date (and, if less than all of the Collateral, the Value of the
 16 portion to be determined not later than the Confirmation Hearing); (B) a Cash payment in the
 17 remaining balance of its Allowed Enigma Secured Claim (after application of (A) above) on or as soon
 18 as reasonably practicable after the later of (1) the Effective Date, or (2) the date on which such Claim
 19 becomes an Allowed Claim; and/or (C) such other treatment rendering the Allowed Enigma Secured
 20 Claim Unimpaired, including, if and only to the extent required under the Bankruptcy Code, post-
 21 petition interest on such Allowed Enigma Secured Claim. In the event that the aggregate amount of
 22 Enigma's Allowed Claim exceeds the amount of the Allowed Enigma Secured Claim, the deficiency
 23 Claim shall be classified in Class 3(b) and receive the treatment provided in the Plan for Class 3(b).

24 (ii) ***Impairment and Voting:*** The Enigma Secured Claim is Unimpaired.
 25 The Holder of the Allowed Enigma Secured Claim is conclusively presumed to have accepted the Plan
 26 pursuant to section 1126(f) of the Bankruptcy Code and, therefore, is not entitled to vote to accept or
 27 reject the Plan, and the vote of the Holder will not be solicited with respect to the Allowed Enigma
 28 Secured Claim.

1 (e) ***Class 2(d) Other Secured Claims.***

2 (i) **Treatment:** Notwithstanding anything to the contrary herein, except to
 3 the extent that a Holder of an Allowed Other Secured Claim agrees to a less favorable treatment, in
 4 full and final satisfaction, settlement, release, and discharge of, and in exchange for release of each
 5 Allowed Other Secured Claim, the Holder of such Allowed Other Secured Claim shall, at the election
 6 of the Debtor or Reorganized Debtor, be entitled to one or a combination of the following: (A) all or
 7 a portion of the Collateral securing its Allowed Other Secured Claim on or as soon as reasonably
 8 practicable after the Effective Date (and, if less than all of the Collateral, the Value of the portion to
 9 be determined not later than the Confirmation Hearing); (B) a Cash payment in the remaining balance
 10 of its Allowed Other Secured Claim (after application of (A) above) on or as soon as reasonably
 11 practicable after the later of (1) the Effective Date, or (2) the date on which such Claim becomes an
 12 Allowed Claim; and/or (C) such other treatment rendering such Allowed Other Secured Claim
 13 Unimpaired including, if and only to the extent required under the Bankruptcy Code, post-petition
 14 interest on such Allowed Other Secured Claim. In the event that the aggregate amount of a Holder's
 15 Allowed Claim exceeds the amount of such Holder's Allowed Other Secured Claim, the deficiency
 16 Claim shall be classified in Class 3(b) and receive the treatment provided in the Plan for Class 3(b).

17 (ii) **Impairment and Voting:** The Allowed Other Secured Claims are
 18 Unimpaired. The Holders of the Allowed Other Secured Claims are conclusively presumed to have
 19 accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code and, therefore, are not entitled
 20 to vote to accept or reject the Plan, and the votes of the Holders will not be solicited with respect to
 21 such Allowed Other Secured Claims.

22 (f) ***Class 3(a) AVT Claim.***

23 (i) **Treatment:** On or as soon as reasonably practicable after the Effective
 24 Date, Reorganized Debtor shall transfer to the Creditor Trust: (A) the Creditor Trust Funding Amount;
 25 and (B) the Creditor Trust Assets. Notwithstanding anything to the contrary herein, in full and final
 26 satisfaction, settlement, release, and discharge of, and in exchange for release of the Allowed AVT
 27 Claim, the Holder of such AVT Claim shall:

28

(A) *if a Sale occurs*: receive its share of (1) the Net Sale Proceeds on or as soon as reasonably practicable after the Effective Date, and (2) the Creditor Trust Proceeds if and when they are liquidated in accordance with the Creditor Trust Agreement, in both cases of (1) and (2), as determined Pro Rata based on the Aggregate Amount of the Allowed AVT Claim and all Allowed General Unsecured Claims; or

(B) *if a Sale does not occur:* receive its share of the Creditor Trust Proceeds if and when liquidated in accordance with the Creditor Trust Agreement, as determined Pro Rata based on the Aggregate Amount of the Allowed AVT Claim and all Allowed General Unsecured Claims.

(ii) ***Impairment:*** The AVT Claim is Impaired. The Holder of the Allowed AVT Claim will be entitled to vote to accept or reject the Plan.

(g) Class 3(b) General Unsecured Claims.

(i) ***Treatment:*** On or as soon as reasonably practicable after the Effective Date, Reorganized Debtor shall transfer to the Creditor Trust: (A) the Creditor Trust Funding Amount; and (B) the Creditor Trust Assets. Notwithstanding anything to the contrary herein, in full and final satisfaction, settlement, release, and discharge of, and in exchange for release of all Allowed General Claims, each Holder of an Allowed General Unsecured Claim shall:

(A) *if a Sale occurs*: receive its share of (1) the Net Sale Proceeds on or as soon as reasonably practicable after the Effective Date, and (2) the Creditor Trust Proceeds if and when they are liquidated in accordance with the Creditor Trust Agreement, in both cases of (1) and (2), as determined Pro Rata based on the Aggregate Amount of the Allowed AVT Claim and all Allowed General Unsecured Claims; or

(B) *if a Sale does not occur:* receive its share of the Creditor Trust Proceeds if and when liquidated in accordance with the Creditor Trust Agreement, as determined Pro Rata based on the Aggregate Amount of the Allowed AVT Claim and all Allowed General Unsecured Claims.

(ii) ***Impairment:*** Allowed General Unsecured Claims are Impaired. The Holders of Allowed General Unsecured Claims will be entitled to vote to accept or reject the Plan.

(h) ***Class 4 Old Interests.***

(i) ***Treatment:*** All Old Interests shall be cancelled.

(ii) ***Impairment and Voting:*** Allowed Old Interests are Impaired and because their Holders will neither receive nor retain any property under the Plan, they are conclusively deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code.

3.3 Retention of Defenses and Rights of Setoff Regarding Claims. Except as otherwise provided in the Plan, nothing shall prejudice the Debtor's, the Creditor Trustee's and the Disbursing Agent's rights and defenses, both legal and equitable, with respect to any Claims, including, but not limited to, all rights of setoffs or recoupment with respect to such Claims.

ARTICLE IV

ACCEPTANCE OR REJECTION OF THE PLAN

4.1 Acceptance by Impaired Classes. In accordance with section 1126(c) of the Bankruptcy Code and except as provided under sections 1126(e) & (g) of the Bankruptcy Code, an Impaired Class of Claims shall have accepted the Plan if the Plan is accepted by the Holders of at least two-thirds (2/3) in dollar amount and more than one-half (1/2) in number of the Allowed Claims of such Class that have timely and properly voted to accept or reject the Plan. Classes 3(a) and 3(b) are Impaired Classes entitled to vote to accept or reject the Plan.

4.2 Acceptance by Unimpaired Classes. Pursuant to section 1126(f) of the Bankruptcy Code, each Unimpaired Class of Claims is presumed to have accepted the Plan and, therefore, votes to accept or reject the Plan will not be solicited from such Classes. To the extent that a Holder of an Unimpaired Claim does not file a timely and proper objection to the Plan in accordance with the requirements set forth herein, such Holder may be deemed to have accepted the treatment as set forth in Article III of the Plan. Classes 1, 2(a), 2(b), 2(c), and 2(d) are Unimpaired Classes presumed to have accepted the Plan.

4.3 Deemed Rejection. In accordance with section 1126(g) of the Bankruptcy Code, Classes that will not receive or retain any property under the Plan are conclusively deemed to have rejected the Plan and votes to accept or reject the Plan will not be solicited from such Classes. Class 4 is an Impaired Class deemed to have rejected the Plan.

4.4 Summary of Classes Voting on the Plan. Only the votes of Holders of Claims and Interests in Classes 3(a) and 3(b) will be solicited with respect to the Plan.

4.5 Cramdown. If any Impaired Class of Claims entitled to vote shall not accept the Plan by the requisite majorities provided in section 1126(c) or 1126(d) of the Bankruptcy Code, as applicable, the Debtor reserves the right to (i) amend the Plan, or (ii) to undertake to have the Bankruptcy Court confirm the Plan under section 1129(b) of the Bankruptcy Code, or (iii) both amend the Plan and seek Confirmation of any amended plan pursuant to section 1129(b) of the Bankruptcy Code.

ARTICLE V

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

5.1 Assumption of Assumed Contracts of the Confirmation Order shall, subject to and upon the occurrence of the Effective Date, constitute the approval, pursuant to Bankruptcy Code sections 365(a) and 1123(b)(2), of the assumption of all Assumed Contracts. **Rejection of Rejected Contracts Leases** Entry of the Confirmation Order shall, subject to and upon the occurrence of the Effective Date, constitute the approval, pursuant to Bankruptcy Code sections 365(a) and 1123(b)(2), of the rejection of all Rejected Contracts. For the avoidance of doubt, any contract that is not an Assumed Contract shall be deemed a Rejected Contract. **Filing of Rejection Claims.** Any Person or Entity who believes they are entitled to assert a Claim against Debtor by virtue of the rejection of a Rejected Contract pursuant to this Article V may File a Proof of Claim with the clerk of the Bankruptcy Court not later than thirty (30) Days after the Effective Date. Claims arising from the rejection of Rejected Contracts not Filed with the Bankruptcy Court within thirty (30) Days after the Effective Date shall be forever barred from assertion against Debtor, the Reorganized Debtor or the Creditor Trust, and the Holders of such Claims shall not be entitled to receive any distribution under the Plan. All allowed Claims arising from the rejection of a Rejected Contract shall be General Unsecured Claims and shall receive the treatment provided to Class 3(b) General Unsecured Claims as set forth in the Plan. Nothing in this Section 5.3 of the Plan shall affect the right of any party-in-interest to object to any Claim which has been improperly Filed or not Filed on a timely basis.

5.4 Reservation of Rights. Nothing contained in the Plan shall constitute an admission that any contract or lease is in fact an executory contract or unexpired lease or that Debtor or the Reorganized Debtor have any liability thereunder.

ARTICLE VI

IMPLEMENTATION OF THE PLAN

6.1 Means for Implementation if a Sale Occurs. Only if a Sale Occurs, the Winning Bid (or Winning Bidders, as applicable) shall, upon the closing of the Sale, transfer in the following order:

(a) that portion of the Sale Proceeds necessary to satisfy the Carve-Out (as defined in the DIP Financing Orders) to the Debtor, to be reserved and paid in accordance with the provisions of this Plan; (b) that portion of the Sale Proceeds necessary to satisfy the DIP Claims in full into a separate escrow account for the benefit of the DIP Lender; and (c) the balance of the Sale Proceeds to the Debtor. On or before the Effective Date, the Debtor shall transfer or segregate the Sale Proceeds in the amount of the Confirmation Funds for further distribution as follows: (a) to the Disbursing Agent to make Distributions to Holders of Allowed Administrative Expense Claims, Priority Tax Claims, Other Priority Claims, the Enigma Secured Claim, the Genesis Secured Claim, Other Secured Claims and Cure Claims on the Effective Date; (b) to the U.S. Trustee for US Trustee Fees due as of the Effective Date; (c) to the Creditor Trust in the amount of the Creditor Trust Funding Amount; and (d) for any other Distributions and payment of costs and expenses in connection with consummating the Plan, including funding the Professional Fee Escrow Account and the Administrative and Priority Claims Escrow Account. After all the payments above, the Net Sale Proceeds shall be available for distribution as provided under the Plan.

6.2 Means for Implementation if a Sale Does Not Occur. *Only if a Sale does not occur,*

(a) On the Effective Date, the Reorganized Debtor shall be authorized to and shall
organize Equity Interests in accordance with the Plan without the need for any further
action. All of the Reorganized Equity Interests, when so issued, shall be duly authorized,
, fully paid, and non-assessable. Each distribution and issuance of the Reorganized
Equity Interests under the Plan shall be governed by the terms and conditions set forth in the Plan
and such distribution or issuance and by the terms and conditions of the instruments

1 evidencing or relating to such distribution or issuance, which terms and conditions shall bind each
 2 Entity receiving such distribution or issuance.

3 (b) On or before the Effective Date, the Debtor shall transfer or segregate Cash in
 4 the amount of the Confirmation Funds for further distribution as follows: (i) to the Disbursing Agent
 5 to make Distributions to Holders of Allowed Administrative Expense Claims, Priority Tax Claims,
 6 Other Priority Claims, the DIP Claims, the Enigma Secured Claim, the Genesis Secured Claim, Other
 7 Secured Claims and Cure Claims on the Effective Date; (ii) to the U.S. Trustee for US Trustee Fees
 8 due as of the Effective Date; (iii) to the Creditor Trust in the amount of the Creditor Trust Funding
 9 Amount; and (iv) for any other Distributions and payment of costs and expenses in connection with
 10 consummating the Plan, including funding the Professional Fee Escrow Account and the
 11 Administrative and Priority Claims Escrow Account.

12 **6.3 Continued Corporate Existence.**

13 (a) *If a Sale occurs*, Debtor will be subject to a Dissolution Transaction on the
 14 Effective Date, or as promptly thereafter as possible, and Debtor will be deemed to cease to exist as
 15 of the Effective Date after the transfer of any remaining Assets to the Creditor Trust. The Dissolution
 16 Transaction will occur and be effective as of the date specified in the documents effectuating the
 17 Dissolution Transaction or the Effective Date if no such other date is specified in such other
 18 documents, and will be authorized and approved in all respects and for all purposes without any
 19 requirement of further action by the Debtor or any other Person. For the avoidance of doubt, no
 20 Winning Bidder in the Sale, if any, will be a successor in interest to any Debtor unless otherwise
 21 specified in the Plan.

22 (b) *If a Sale does not occur*, the Reorganized Debtor shall (i) make any and all
 23 filings that may be required in connection with the Reorganized Debtor's New Governance Documents
 24 with the appropriate governmental offices and or agencies and (ii) take any and all other actions that
 25 may be required to render the Reorganized Debtor's New Governance Documents effective.

26 **6.4 Vesting of Assets.**

27 (a) *If a Sale occurs*, except as otherwise provided in the Plan or in the Confirmation Order,
 28 on and after the Effective Date, the Creditor Trust Assets, shall vest in the Creditor Trust free and clear

of Claims, Liens, charges, other encumbrances, and interests. Subject to the terms of the Plan, on and after the Effective Date, the Creditor Trustee may use and dispose of property and prosecute, compromise, or settle any Claims (including any Administrative Expense Claims) without supervision of or approval by the Bankruptcy Court and free and clear of any restrictions of the Bankruptcy Code or the Bankruptcy Rules other than restrictions expressly imposed by the Plan, the Confirmation Order or the Creditor Trust Agreement.

(b) *If a Sale does not occur*, except as otherwise provided in the Plan or in the Confirmation Order, on and after the Effective Date, all Assets (other than the Creditor Trust Assets), including any property acquired by the Debtor under or in connection with the Plan, shall vest in the Reorganized Debtor free and clear of all Claims, Liens, charges, other encumbrances, and interests. Subject to the terms of the Plan, on and after the Effective Date, the Reorganized Debtor may operate its business and may use, acquire, and dispose of property and prosecute, compromise, or settle any Claims (including any Administrative Expense Claims but not including General Unsecured Claims) without supervision of or approval by the Bankruptcy Court and free and clear of any restrictions of the Bankruptcy Code or the Bankruptcy Rules other than restrictions expressly imposed by the Plan or the Confirmation Order. Without limiting the foregoing, the Reorganized Debtor may pay the charges that it incurs on or after the Effective Date for Professionals' fees, disbursements, expenses, or related support services without application to the Bankruptcy Court.

6.5 **Directors and Officers of the Reorganized Debtor.**

(a) *If a Sale occurs*, as of the Effective Date, the term of the current members of the board of directors of the Debtor shall expire automatically and each person serving as a director of the Debtor shall be removed and shall be deemed to have resigned and cease to serve automatically. Consistent with the Plan, the Debtor will cease to exist effective as of the Effective Date and, thus, no individuals will serve as directors, officers or voting trustees after the Effective Date.

(b) *If a Sale does not occur*, pursuant to section 1129(a)(5) of the Bankruptcy Code, the identity and affiliations of the members of the board of directors of the Reorganized Debtor shall be disclosed in the Plan Supplement. Each member of the board of directors of the Reorganized Debtor shall assume such position upon the Effective Date. Any subsequent board of directors for the

1 Reorganized Debtor shall be elected, classified, and composed in a manner consistent with the
 2 Reorganized Debtor's New Governance Documents and applicable non-bankruptcy law.

3 **6.6 Creditor Trust.**

4 (a) On the Effective Date, the Debtor shall establish a Creditor Trust in accordance
 5 with the Creditor Trust Agreement, a copy of which will be Filed with the Plan Supplement. Upon
 6 the establishment of the Creditor Trust, all Creditor Trust Assets shall be deemed transferred to the
 7 Creditor Trust without any further action of the Debtor or any managers, employees, officers,
 8 directors, members, partners, shareholders, agents, advisors, or representatives of the Debtor.

9 (b) Pursuant to section 1141 of the Bankruptcy Code, all property transferred to the
 10 Creditor Trust shall be made free and clear of all Claims, Liens, encumbrances, charges, and other
 11 interests, except as may be otherwise provided in the Plan. Upon completion of the transfer of the
 12 Creditor Trust Assets to the Creditor Trust, the Debtor will have no further interest in, or with respect
 13 to, the Creditor Trust Assets, or the Creditor Trust. For all federal income tax purposes, all parties
 14 (including, without limitation, the Debtor, the Creditor Trustee, and the Creditor Trust Beneficiaries)
 15 will treat the transfer of assets to the Creditor Trust in accordance with the terms of the Plan as a
 16 transfer to the Creditor Trust Beneficiaries, followed by a transfer by such Creditor Trust Beneficiaries
 17 to the Creditor Trust, and the Creditor Trust Beneficiaries will be treated as the grantors and owners
 18 thereof.

19 (c) The Creditor Trust shall be established for the purpose of liquidating the
 20 Creditor Trust Assets, maximizing recoveries for the benefit of the Creditor Trust Beneficiaries, and
 21 making distributions in accordance with the Plan to the Creditor Trust Beneficiaries, with no objective
 22 to continue or engage in the conduct of a trade or business in accordance with Treas. Reg. § 301.7701-
 23 4(d). The Creditor Trust is intended to qualify as a "grantor trust" for federal income tax purposes
 24 and, to the extent permitted by applicable law, for state and local income tax purposes, with the
 25 Creditor Trust Beneficiaries treated as grantors and owners of the Creditor Trust.

26 (d) Pursuant to section 1123(b)(3)(B) of the Bankruptcy Code, the Causes of
 27 Action transferred to the Creditor Trust shall be retained, prosecuted and enforced by the Creditor
 28 Trustee.

1 **6.7 Creditor Trustee.**

2 (a) The Creditor Trustee shall have and perform all of the duties, responsibilities,
 3 rights and obligations set forth in the Creditor Trust Agreement. The Creditor Trustee may retain
 4 counsel and other professionals as the Creditor Trustee, in his sole discretion, deems appropriate,
 5 without further order of the Bankruptcy Court, to assist the Creditor Trustee in performing his duties,
 6 rights and obligations under the Plan. From and after the Effective Date, all fees shall be paid to the
 7 Creditor Trustee and any other Professionals retained by the Creditor Trustee without approval of the
 8 Bankruptcy Court.

9 (b) On and after the Effective Date, the Creditor Trustee shall have, among others,
 10 all of the rights and powers (including all of the rights and powers of a trustee appointed under the
 11 Bankruptcy Code) set forth in the Creditor Trust Agreement.

12 **6.8 Post-Confirmation Management.**

13 (a) *If a Sale occurs*, from and after the Effective Date, the Creditor Trustee and
 14 Disbursing Agent shall perform all post-Confirmation responsibilities, including implementation of
 15 the Plan, filing required post confirmation reports, and paying required fees.

16 (b) *If a Sale does not occur*, from and after the Effective Date, the post-
 17 confirmation management of the Debtor shall be as provided in the Winning Bid.

18 **6.9 Preservation of Causes of Action.** Except as otherwise provided in the Plan or in any
 19 contract, instrument, release, or agreement entered into in connection with the Plan, in accordance
 20 with section 1123(b) of the Bankruptcy Code, all claims and Causes of Action that the Debtor or the
 21 Estate may have against any Person or Entity are preserved and transferred to the Creditor Trust on
 22 the Effective Date, including, without limitation, any and all Causes of Action of the Debtor, Estate,
 23 or other appropriate party in interest may assert under the Bankruptcy Code and nonbankruptcy law;
 24 *provided, for the avoidance of doubt*, such Causes of Actions shall subject to the provisions in
 25 paragraph 17 of each of the DIP Financing Orders, to the extent applicable.

26 **6.10 Exemption from Certain Transfer Taxes.** Pursuant to section 1146(a) of the
 27 Bankruptcy Code, the issuance, transfer or exchange of any security or the making or delivery of any
 28 instrument of transfer under the Plan, including the transfer of the Creditor Trust Funding Amount and

1 Creditor Trust Assets to the Creditor Trust, may not be taxed under any law imposing a stamp tax or
 2 similar tax. Any sale of any property of the Creditor Trust occurring on or after the Effective Date
 3 shall be deemed to be in furtherance of the Plan.

4 ARTICLE VII

5 PROVISIONS GOVERNING DISTRIBUTIONS

6 **7.1 Date of Distributions** Except as otherwise provided in the Plan, any distribution to be
 7 made hereunder shall be made on the Effective Date, or as soon as reasonably practicable thereafter.
 8 Any payment or act required to be made or done hereunder on a day that is not a Business Day shall
 9 be made on the next succeeding Business Day.

10 **7.2 Record Date for Distributions**. At 5:00 p.m. prevailing Pacific time on the Record
 11 Date, the transfer records for Allowed Claims shall be closed, and there shall be no further changes in
 12 the Holders of record of any Allowed Claims. Neither the Debtor, the Creditor Trustee nor the
 13 Disbursing Agent shall be obligated to recognize the transfer of any Allowed Claims after the Record
 14 Date but shall be entitled to recognize, for all purposes hereunder, only those Holders of record as of
 15 5:00 p.m. prevailing Pacific time on the Record Date.

16 **7.3 Disbursing Agent**.

17 (a) *If a Sale occurs*, except as otherwise provided in the Plan, all distributions under
 18 the Plan shall be made by the Entity elected by the Debtor or the Creditor Trustee to make or facilitate
 19 distributions under the Plan, as Disbursing Agent. The Disbursing Agent shall be permitted, without
 20 further order of the Bankruptcy Court, to appoint, employ or contract with any Entities to assist in or
 21 make the distributions required hereunder.

22 (b) *If a Sale does not occur*, except as otherwise provided in the Plan (other than
 23 distributions to be made from the Creditor Trust), all distributions under the Plan shall be made by the
 24 Reorganized Debtor, as Disbursing Agent. The Reorganized Debtor shall be permitted, without further
 25 order of the Bankruptcy Court, to appoint, employ or contract with any Entities to assist in or make
 26 the distributions required hereunder.

27

28

1 **7.4 Delivery of Distributions and Undeliverable or Unclaimed Distributions.**

2 (a) ***General.*** Subject to Section 7.2 of the Plan, any distribution to be made
 3 hereunder to a Holder of an Allowed Claim shall be made to the address of such Holder as of the
 4 Record Date as set forth in the books and records of the Debtor or its agents, or in a letter of transmittal,
 5 unless the Debtor has been notified in writing of a change of address, including by the Filing of a Proof
 6 of Claim by such Holder that contains an address for such Holder that is different from the address
 7 reflected on such books and records or letter of transmittal. None of the Debtor, the Reorganized
 8 Debtor, the Creditor Trustee, or the applicable Disbursing Agent shall incur any liability whatsoever
 9 on account of any distributions under the Plan, except for willful misconduct, or fraud.

10 (b) ***Undeliverable Distributions.*** In the event that any distribution or notice
 11 provided in connection with the Chapter 11 Case to any Holder of an Allowed Claim is returned to the
 12 Disbursing Agent as undeliverable or otherwise is unclaimed, the Disbursing Agent shall make no
 13 further distribution to such Holder unless and until such Disbursing Agent is notified in writing of
 14 such Holder's then current address. On, or as soon as practicable after, the date on which a previously
 15 undeliverable or unclaimed distribution becomes deliverable and claimed, the Disbursing Agent shall
 16 make such distribution without interest thereon. All distributions made pursuant to the Plan that are
 17 not negotiated within ninety (90) days after the relevant Distribution Date and that consequently
 18 become unclaimed shall revert to and become property of the Reorganized Debtor or Creditor Trust,
 19 as applicable, free and clear of any and all Claims, Interests, demands and causes of action, but subject
 20 to further redistribution in accordance with the Plan. Any Holder of an Allowed Claim that fails to
 21 assert a Claim hereunder for an undeliverable or unclaimed distribution within ninety (90) days after
 22 the Distribution Date shall be deemed to have forfeited its Claim for such undeliverable or unclaimed
 23 distribution and shall forever be barred and enjoined from asserting such Claim against the Debtor,
 24 the Estate, the Reorganized Debtor, the Creditor Trust or their property. Nothing contained herein
 25 shall require, or be construed to require, the Disbursing Agent to attempt to locate any Holder of an
 26 Allowed Claim.

27 **7.5 Manner of Payment.** Except as specifically provided herein, at the option of the
 28 Debtor, the Reorganized Debtor, or the Creditor Trustee, as applicable, any Cash payment to be made

1 under the Plan may be made by a check or wire transfer or as otherwise required or provided in
 2 applicable agreements or customary practices of the Debtor.

3 **7.6 Fractional Dollars; De Minimis Distributions.** Notwithstanding any other provision
 4 of the Plan, (a) the Disbursing Agent and Creditor Trustee shall not be required to make distribution
 5 or payments of fractions of dollars, and whenever any payment of a fraction of dollars under the Plan
 6 would otherwise be called for, the actual payment made shall reflect a rounding of such fraction to the
 7 nearest whole dollar, with one-half (1/2) dollar being rounded down, and (b) the Creditor Trustee and
 8 Disbursing Agent shall not have any obligation to make any distribution to a specific Holder of an
 9 Allowed Claim if the amount to be distributed to that Holder on the relevant Distribution Date is less
 10 than \$10.

11 **7.7 Surrender of Cancelled Instruments or Securities.** On the Effective Date or as soon
 12 as reasonably practicable thereafter, each Holder of a certificate or instrument evidencing a Claim or
 13 Interest that is discharged by the Plan shall be deemed to have surrendered such certificate or
 14 instrument to the Reorganized Debtor or Creditor Trustee, as applicable. Such surrendered certificate
 15 or instrument shall be cancelled solely with respect to the Debtor, and such cancellation shall not alter
 16 the obligations or rights of any non-Debtor third parties vis-à-vis one another with respect to such
 17 certificate or instrument, which shall continue in effect. Notwithstanding anything to the contrary
 18 herein, this paragraph shall not apply to certificates or instruments evidencing Claims that are
 19 Unimpaired under the Plan.

20 **7.8 Post-petition Interest.** Unless expressly provided in the Plan, the Confirmation Order,
 21 the DIP Financing Orders, or any contract, instrument, release, settlement, or other agreement entered
 22 into in connection with the Plan or required by the Bankruptcy Code (including without limitation
 23 Bankruptcy Code sections 506(b) and 1129(b)), post-petition interest shall not accrue on or after the
 24 Petition Date on account of any Claim. Without limiting the generality of the foregoing, interest shall
 25 not be paid upon any Disputed Claim in respect of the period from the Petition Date to the date a final
 26 distribution is made thereon if, and after, such Disputed Claim becomes an Allowed Claim.

27 **7.9 Setoffs and Recoupments.** The Reorganized Debtor, or its designee as instructed by
 28 such Reorganized Debtor, or the Creditor Trustee, as applicable, may, pursuant to section 553 of the

1 Bankruptcy Code or applicable nonbankruptcy law, offset or recoup against any Allowed Claim, and
 2 the distributions to be made pursuant to the Plan on account of such Allowed Claim, any and all claims,
 3 rights, and Causes of Action that the Reorganized Debtor, Creditor Trustee, or any successors may
 4 hold against the Holder of such Allowed Claim after the Effective Date to the extent such setoff or
 5 recoupment is either (a) agreed in amount among the Reorganized Debtor or the Creditor Trustee, as
 6 applicable, and Holder of the Allowed Claim, or (b) otherwise adjudicated by the Bankruptcy Court
 7 or another court of competent jurisdiction; *provided*, that neither the failure to effect a setoff or
 8 recoupment nor the allowance of any Claim hereunder will constitute a waiver or release by the
 9 Reorganized Debtor, Creditor Trustee, or any successor of any claims, rights, Causes of Action or
 10 rights of setoff that the Reorganized Debtor, Creditor Trustee, or any successor or assign may possess
 11 against such Holder.

12 ARTICLE VIII

13 PROVISIONS GOVERNING DISTRIBUTIONS

14 **8.1 Allowed/Disputed Claims.** Prior to the Effective Date, the Debtor shall be entitled to
 15 object to Claims. After the Effective Date, the Reorganized Debtor or the Creditor Trustee on behalf
 16 of the Creditor Trust, as applicable, shall have the right to object to Claims and shall retain any and all
 17 rights and defenses that the Debtor had with respect to any Claim immediately before the Effective
 18 Date, including the Causes of Action retained pursuant to Section 6.9 of the Plan. Except as expressly
 19 provided in the Plan or in any order entered in the Chapter 11 Case before the Effective Date (including
 20 the Confirmation Order), no Claim shall become an Allowed Claim unless and until such Claim is
 21 deemed Allowed under the Plan or the Bankruptcy Code, or the Bankruptcy Court has entered a Final
 22 Order, including the Confirmation Order (when it becomes a Final Order), in the Chapter 11 Case
 23 allowing such Claim.

24 **8.2 Claims Administration Responsibilities.**

25 (a) Except as otherwise specifically provided in the Plan, after the Effective Date,
 26 the Reorganized Debtor or the Creditor Trustee on behalf of the Creditor Trust, as applicable, shall
 27 have the authority: (a) to file, withdraw, or litigate to judgment objections to Claims; (b) to settle,
 28 compromise, withdraw, litigate to judgment, or otherwise resolve objections to any and all Claims,

1 regardless of whether such Claims are in a Class or otherwise; (c) to settle or compromise any Disputed
 2 Claim without any further notice to or action, order, or approval by the Bankruptcy Court; and (d) to
 3 administer and adjust the Claims Register to reflect any such settlements or compromises without any
 4 further notice to or action, order, or approval by the Bankruptcy Court.

5 (b) Any objections to Claims shall be Filed not later than the Claims Objection
 6 Deadline.

7 (c) The Reorganized Debtor or the Creditor Trustee, as the case may be, shall
 8 reserve sufficient funds to satisfy any Disputed Claim to the extent provided for in the Plan; *provided,*
 9 *however,* that no disbursement shall be made on account of any Claim, including any Administrative
 10 Expense Claims, as to which an objection has been interposed, or as to which a counterclaim or setoff
 11 has or may be asserted, unless and until the objection, counterclaim or setoff is resolved by a Final
 12 Order.

13 (d) To the extent that a Disputed Claim ultimately becomes an Allowed Claim,
 14 distributions (if any) shall be made to the Holder of such Allowed Claim in accordance with the
 15 provisions of the Plan. As soon as practicable after the date that the order or judgment of the
 16 Bankruptcy Court allowing any Disputed Claim becomes a Final Order, the Disbursing Agent or
 17 Creditor Trustee, as the case may be, shall provide to the Holder of such Claim the distribution (if any)
 18 to which such Holder is entitled under the Plan as of the Effective Date, without any interest, dividends,
 19 or accruals to be paid on account of such Claim unless required under applicable bankruptcy law.

20 **8.3 Estimation of Claims.** The Debtor, the Reorganized Debtor or the Creditor Trustee,
 21 as the case may be, shall be permitted, at any time, to request that the Bankruptcy Court estimate any
 22 contingent or unliquidated Claim pursuant to section 502(c) of the Bankruptcy Code, regardless of
 23 whether the Debtor, the Reorganized Debtor or the Creditor Trustee, as the case may be, previously
 24 objected to such Claim or whether the Bankruptcy Court had ruled on such objection, and the
 25 Bankruptcy Court shall retain jurisdiction to estimate any Claim at any time during any litigation
 26 concerning any objection to such Claim, including during the pendency of any appeal relating to such
 27 objection.

28

8.4 Disallowance of Claims. Any Claims held by Entities from which property is recoverable under section 542, 543, 550, or 553 of the Bankruptcy Code, or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of the Bankruptcy Code, shall be deemed Disallowed pursuant to section 502(d) of the Bankruptcy Code, and Holders of such Claims may not receive any distributions on account of such Claims until such time as such Causes of Action against that Entity have been settled or a Bankruptcy Court order with respect thereto has been entered and all sums due, if any, to the Debtor by that Entity have been turned over or paid to the Reorganized Debtor or the Creditor Trust, as applicable. **Except as provided herein or otherwise agreed, any and all Holders of Claims for which Proofs of Claim were Filed after the Bar Date shall not receive any distributions on account of such Claims, which shall be deemed Disallowed and expunged as of the Effective Date, unless on or before the first day of the Confirmation Hearing such late Claim has been deemed timely Filed by a Final Order; provided that such limitation shall not apply to Proofs of Claim filed by any Governmental Unit.**

ARTICLE IX

CONDITIONS PRECEDENT TO THE EFFECTIVE DATE

9.1 Conditions Precedent to the Effective Date. The Effective Date shall not occur unless and until each of the following conditions have occurred or been waived in accordance with the terms herein:

- (a) No trustee or examiner with expanded powers (powers beyond those set forth under Bankruptcy Code sections 1106(a)(3) and (4)) to operate, oversee or manage the financial affairs, the business, or reorganization of the Debtor shall have been appointed;
 - (b) The Confirmation Order shall be entered by the Bankruptcy Court;
 - (c) The Confirmation Order shall have become a Final Order;
 - (d) Debtor shall turn over or segregate the Confirmation Funds in accordance with Article V.I. of the Plan;
 - (e) Debtor shall transfer the Creditor Trust Assets to the Creditor Trust;
 - (f) The Confirmation Order shall authorize the assumption of all Assumed Contracts;

(g) The Confirmation Order shall authorize the rejection of all Rejected Contracts; and

(h) Any outstanding US Trustee Fees shall have been paid in full.

4 **9.2 Waiver of Conditions.** The conditions precedent to the occurrence of the Effective
5 Date set forth in Section 9.1 of the Plan may, in each case, be waived at any time without any other
6 notice to parties in interest or the Bankruptcy Court and without a hearing or order by Debtor, in its
7 sole discretion; *provided, however,* that Debtor may not waive entry of the Confirmation Order
8 (Section 9.1(b) of the Plan). The stay of the Confirmation Order pursuant to Bankruptcy Rule 3020(e)
9 may be waived by and upon the entry of the Confirmation Order, and the Confirmation Order may
10 take effect immediately upon its entry.

11 **9.3 Reservation of Rights.** Debtor reserves the right to alter, amend, modify, revoke or
12 withdraw the Plan prior to the Confirmation Date and to file subsequent plans of reorganization. If
13 Debtor revokes or withdraws the Plan, or if Confirmation of the Plan or the Effective Date does not
14 ultimately occur, then: (a) the Plan shall be null and void in all respects; (b) any settlement or
15 compromise embodied in the Plan (including the fixing or limiting to an amount certain of any Claim
16 or Class of Claims), rejection of executory contracts or unexpired leases effected by the Plan, and any
17 document or agreement executed pursuant to the Plan, shall be deemed null and void; and (c) nothing
18 contained in the Plan shall: (1) constitute a waiver or release of any Claims or Interests by or against
19 Debtor or any Person or Entity; (2) prejudice in any manner the rights of Debtor or any other Person
20 or Entity in any further proceedings involving Debtor; or (3) constitute an admission,
21 acknowledgment, offer, or undertaking of any sort by Debtor or any other Person or Entity.

22 **9.4 No Admission or Waiver.** Notwithstanding anything in the Plan to the contrary,
23 nothing contained in the Plan, Plan Supplement or in the Disclosure Statement shall be deemed an
24 admission by Debtor or any Person or Entity with respect to any matter set forth herein. If
25 Confirmation of the Plan or the Effective Date does not ultimately occur, no statement contained in
26 the Plan, Plan Supplement or in the Disclosure Statement may be used or relied on in any manner in
27 any suit, action, proceeding or controversy within or outside of the Chapter 11 Case against Debtor.
28 Without in any way limiting the provisions set forth in Section 9.3 of the Plan, Debtor reserves any

and all of its rights as against all Persons and Entities in the event Confirmation of the Plan or the Effective Date does not ultimately occur.

9.5 Substantial Consummation of the Plan. Substantial consummation of the Plan under Bankruptcy Code section 1101(2) shall be deemed to occur on the Effective Date.

9.6 Effect of Appeals. Provided that the Confirmation Order is not stayed pending appeal, Debtor may consummate the Plan notwithstanding such pending appeal, or the timely service and filing of a motion pursuant to Bankruptcy Rules 7052, 7062, 8002(b), 8002(c), 8003, 8015, 9023 or 9024.

ARTICLE X

EFFECT OF CONFIRMATION OF PLAN

10.1 Discharge.

(a) IN CONJUNCTION WITH BANKRUPTCY CODE SECTION 1141,
EXCEPT AS OTHERWISE PROVIDED FOR HEREIN, THE RIGHTS AFFORDED HEREIN AND
THE TREATMENT OF ALL CLAIMS AND EQUITY INTERESTS HEREIN SHALL BE IN
EXCHANGE FOR AND IN COMPLETE SATISFACTION, DISCHARGE AND RELEASE OF
CLAIMS AND EQUITY INTERESTS OF ANY NATURE WHATSOEVER AGAINST DEBTOR,
AND OF THE ASSETS OR PROPERTY OF THE ESTATE, INCLUDING ANY INTEREST
ACCRUED ON SUCH CLAIMS FROM AND AFTER THE PETITION DATE.

(b) WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, EXCEPT AS PROVIDED IN THE CONFIRMATION ORDER, CONFIRMATION DISCHARGES DEBTOR FROM ALL CLAIMS, OR OTHER DEBTS THAT AROSE BEFORE THE EFFECTIVE DATE, AND ALL DEBTS OF THE KIND SPECIFIED IN SECTIONS 502(G), 502(H) OR 502(I) OF THE BANKRUPTCY CODE, WHETHER OR NOT: (X) A PROOF OF CLAIM BASED ON SUCH A DEBT HAS BEEN FILED, OR DEEMED TO HAVE BEEN FILED, UNDER BANKRUPTCY CODE SECTIONS 501 OR 1111(A); (Y) A CLAIM BASED ON SUCH DEBT IS ALLOWED UNDER BANKRUPTCY CODE SECTION 502 OF THE BANKRUPTCY CODE; OR (Z) THE HOLDER OF A CLAIM BASED ON SUCH DEBT HAS ACCEPTED THE PLAN.

1 (c) EXCEPT AS OTHERWISE PROVIDED IN THE PLAN, (I) ON THE
 2 EFFECTIVE DATE, ALL CLAIMS AGAINST DEBTOR WHICH AROSE BEFORE THE
 3 EFFECTIVE DATE SHALL BE SATISFIED, DISCHARGED AND RELEASED IN FULL, (II) ON
 4 THE EFFECTIVE DATE, THE RIGHTS AND INTERESTS OF ALL HOLDERS OF OLD
 5 INTERESTS SHALL BE TERMINATED, CANCELED AND OF NO FORCE AND EFFECT, AND
 6 (III) ALL PERSONS SHALL BE PRECLUDED FROM ASSERTING AGAINST DEBTOR, THE
 7 REORGANIZED DEBTOR, THE DISBURSING AGENT, THE CREDITOR TRUST, THE
 8 CREDITOR TRUSTEE, THEIR SUCCESSORS, OR ANY OF THEIR ASSETS OR PROPERTIES,
 9 ANY OTHER OR FURTHER CLAIMS OR EQUITY INTERESTS BASED UPON ANY ACT OR
 10 OMISSION, TRANSACTION OR OTHER ACTIVITY OF ANY KIND OR NATURE THAT
 11 OCCURRED BEFORE THE EFFECTIVE DATE, AS WELL AS ANY DEBT OF A KIND
 12 SPECIFIED IN BANKRUPTCY CODE SECTIONS 502(G), 502(H), OR 502(I), IRRESPECTIVE
 13 OF WHETHER (X) A PROOF OF CLAIM BASED ON SUCH A DEBT HAS BEEN FILED, OR
 14 DEEMED TO HAVE BEEN FILED, UNDER BANKRUPTCY CODE SECTIONS 501 OR 1111(a),
 15 (Y) SUCH CLAIM IS ALLOWED UNDER BANKRUPTCY CODE SECTION 502, OR (Z) THE
 16 HOLDER OF THE CLAIM HAS ACCEPTED THE PLAN.

17 **10.2 Binding Effect of Plan/Injunction.**

18 (a) UPON THE EFFECTIVE DATE, BANKRUPTCY CODE SECTION 1141
 19 SHALL BECOME APPLICABLE WITH RESPECT TO THE PLAN AND THE PLAN SHALL BE
 20 BINDING ON ALL PARTIES TO THE FULLEST EXTENT PERMITTED BY BANKRUPTCY
 21 CODE SECTION 1141(A). IN ACCORDANCE WITH BANKRUPTCY CODE SECTION 1141,
 22 ALL OF THE DEBTOR'S PROPERTY TRANSFERRED TO THE REORGANIZED DEBTOR OR
 23 TO THE CREDITOR TRUST SHALL BE FREE AND CLEAR OF ALL CLAIMS, LIENS AND
 24 INTERESTS OF CREDITORS AND EQUITY INTEREST HOLDERS, EXCEPT TO THE EXTENT
 25 PROVIDED IN THE PLAN.

26 (b) UPON THE EFFECTIVE DATE, ALL PERSONS AND ENTITIES SHALL
 27 BE PERMANENTLY ENJOINED BY THE PLAN FROM (I) COMMENCING OR CONTINUING
 28 ANY ACTION, EMPLOYING ANY PROCESS, ASSERTING OR UNDERTAKING AN ACT TO

1 COLLECT, RECOVER, OR OFFSET, DIRECTLY OR INDIRECTLY, ANY CLAIM, RIGHTS,
2 CAUSES OF ACTION, LIABILITIES, OR INTERESTS IN OR AGAINST ANY PROPERTY
3 DISTRIBUTED OR TO BE DISTRIBUTED UNDER THE PLAN, OR TRANSFERRED TO THE
4 REORGANIZED DEBTOR, BASED UPON ANY ACT, OMISSION, TRANSACTION, OR
5 OTHER ACTIVITY THAT OCCURRED BEFORE THE EFFECTIVE DATE, (II) CREATING,
6 PERFECTING OR ENFORCING ANY LIEN OR ENCUMBRANCE AGAINST ANY PROPERTY
7 DISTRIBUTED OR TO BE DISTRIBUTED UNDER THE PLAN OTHER THAN AS PERMITTED
8 UNDER THE PLAN, AND (III) WITHOUT LIMITING THE GENERALITY OF THE
9 FOREGOING, ASSERTING ANY CLAIMS AGAINST THE REORGANIZED DEBTOR BASED
10 ON SUCCESSOR LIABILITY OR SIMILAR OR RELATED THEORY, EXCEPT TO THE
11 EXTENT A PERSON OR ENTITY HOLDS AN ALLOWED CLAIM UNDER THE PLAN AND IS
12 ENTITLED TO A DISTRIBUTION AND/OR LIEN UNDER THE PLAN IN ACCORDANCE
13 WITH ITS TERMS, AND TO ENFORCE ITS RIGHTS TO DISTRIBUTION UNDER THE PLAN.

14 (c) ON AND AFTER THE EFFECTIVE DATE, EACH HOLDER OF ANY
15 CLAIM AGAINST OR INTEREST IN DEBTOR IS PERMANENTLY ENJOINED FROM TAKING
16 OR PARTICIPATING IN ANY ACTION THAT WOULD INTERFERE OR OTHERWISE
17 HINDER DEBTOR OR THE REORGANIZED DEBTOR FROM IMPLEMENTING THE PLAN,
18 THE CONFIRMATION ORDER OR ANY OPERATIVE DOCUMENTS IN ACCORDANCE
19 WITH THE TERMS THEREOF.

20 **10.3 Exculpation of Exculpees.**

21 (a) None of the Exculpees shall have or incur any liability to any Holder of a Claim
22 against or Interest in Debtor, or any other party-in-interest, or any of their Representatives, or any of
23 their successors or assigns, for any act, omission, transaction or other occurrence in connection with,
24 relating to, or arising out of the Chapter 11 Case, the pursuit of confirmation of the Plan, or the
25 consummation of the Plan, except and solely to the extent such liability is based on fraud, gross
26 negligence or willful misconduct. The Exculpees shall be entitled to reasonably rely upon the advice
27 of counsel with respect to any of their duties and responsibilities under the Plan or in the context of
28 the Chapter 11 Case. No Holder of a Claim against or Interest in Debtor, or any other party-in-interest,

1 including their respective Representatives, shall have any right of action against the Exculpees for any
 2 act, omission, transaction or other occurrence in connection with, relating to, or arising out of, the
 3 Chapter 11 Case, the pursuit of confirmation of the Plan, the consummation of the Plan or the
 4 administration of the Plan, except to the extent arising from fraud, gross negligence or willful
 5 misconduct. For avoidance of doubt, nothing contained herein affects the rights of any Holder of a
 6 Claim or Interest pursuant to guarantees given by non-Debtor Exculpees.

7 (b) All Holders of Claims against or Interests in Debtor and any other parties-in-
 8 interest, along with any of their Representatives and any of their successors or assigns, are permanently
 9 enjoined, from and after the Effective Date, from (i) commencing or continuing in any manner any
 10 action or other proceeding of any kind against Exculpees in respect of any potential liability for which
 11 exculpation is granted pursuant to Section 10.3(a) of the Plan, (ii) enforcing, attaching, collecting or
 12 recovering by any manner or means of any judgment, award, decree or order against Exculpees in
 13 respect of any potential liability for which exculpation is granted pursuant to Section 10.3(a) of the
 14 Plan, (iii) creating, perfecting, or enforcing any encumbrance of any kind against Exculpees in respect
 15 of any potential liability for which exculpation is granted pursuant to Section 10.3(a) of the Plan, or
 16 (iv) asserting any right of setoff, subrogation or recoupment of any kind against any Exculpee or
 17 against the property or interests in property any Exculpee, in respect of any potential liability for which
 18 exculpation is granted pursuant to Section 10.3(a) of the Plan; provided, however, that nothing
 19 contained herein shall preclude any Holder or other party-in-interest from exercising its rights pursuant
 20 to and consistent with the terms of the Plan and the Operative Documents delivered under or in
 21 connection with the Plan; and provided, further, for avoidance of doubt, that nothing contained herein
 22 affects the rights of any Holder of a Claim or Interest pursuant to guarantees given by non-Debtor
 23 Exculpees.

24 **10.4 Exculpation and Indemnification of the Creditor Trust and Creditor Trustee.**
 25 From and after the Effective Date, to the fullest extent permitted by applicable law, the Creditor
 26 Trustee and each of the Creditor Trustee's Representatives shall not have and shall not incur any
 27 liability to any Person from any and all claims, causes of action and other assertions of liability arising
 28 out of the discharge of the powers and duties conferred upon the Creditor Trustee by the Plan, the

1 Creditor Trust or any court order after the Effective Date pursuant to or in furtherance of the Plan, the
 2 Creditor Trust or applicable law, or otherwise, except for fraud, willful misconduct or gross negligence
 3 as determined by a Final Order. No Holder of a Claim, or any other party in interest, will have or
 4 pursue any claim or cause of action against the Creditor Trustee, the Creditor Trust or their respective
 5 representatives, for making payments or distributions in accordance with the Plan or for implementing
 6 the provisions of the Plan, except for claims of fraud, willful misconduct or gross negligence. Any act
 7 or omission taken that is consistent with the provisions of the Plan, the Creditor Trust or court order,
 8 will be conclusively deemed not to constitute fraud, gross negligence or willful misconduct. To the
 9 fullest extent permitted by applicable law, the Creditor Trust will indemnify, hold harmless, defend
 10 and reimburse the Creditor Trustee and each of his or her designated Representatives from and against
 11 any and all losses, claims, causes of action, damages, fees, expenses, liabilities and actions for any act
 12 or omission taken pursuant to the Plan, the Creditor Trust or court order, except for willful misconduct
 13 or gross negligence as determined by a Final Order. All rights of the Persons exculpated and
 14 indemnified pursuant hereto shall survive confirmation of the Plan and the closing of the Chapter 11
 15 Case.

16 **10.5 Cancellation of Instruments and Securities.** On the Effective Date, except to the
 17 extent otherwise provided in the Plan, all notes, instruments, certificates, credit agreements,
 18 indentures, and other documents evidencing Claims or Interests, and any Interests that are not
 19 represented by certificates or other instruments, shall be canceled and surrendered and the obligations
 20 of Debtor thereunder or in any way related thereto shall be deemed satisfied in full, canceled, and of
 21 no force or effect against Debtor or the Creditor Trust, without any further action on the part of Debtor,
 22 the Creditor Trust, or any other Person. Holders of or parties to such canceled instruments, and other
 23 documentation will have no rights arising from or relating to such instruments, and other
 24 documentation, or the cancellation thereof, except the rights provided for pursuant to the Plan.

25 **10.6 Release of Liens.** Except as otherwise provided herein or in any contract, instrument,
 26 release, or other agreement or document created pursuant to the Plan, on the Effective Date and
 27 concurrently with the applicable distributions made pursuant to the Plan and, in the case of a Secured
 28 Claim, satisfaction in full of the portion of the Secured Claim that is an Allowed Secured Claim as of

the Effective Date, all mortgages, deeds of trust, Liens, pledges, or other security interests against any property of the Estate shall be fully released and discharged and all of the right, title, and interest of any Holder of such mortgages, deeds of trust, Liens, pledges or other security interests shall revert to the Reorganized Debtor and its successors and assigns. For the avoidance of doubt, all mortgages, deeds of trust, Liens, pledges, or other security interests against any property of the Estate shall be fully released and discharged on the Effective Date without any further action of any party, including, but not limited to, further order of the Bankruptcy Court, or filing updated schedules or statements typically filed pursuant to the Uniform Commercial Code.

10.7 Judgments Void. Any judgment obtained before or after the Effective Date in any court other than the Bankruptcy Court shall be null and void as a determination of liability of Debtor or the Reorganized Debtor with respect to any debt treated by the Plan.

10.8 No Limitation on Effect of Confirmation. Nothing contained in the Plan or the Disclosure Statement will limit, waive or restrict in any way the effect of Confirmation as set forth in Bankruptcy Code section 1141. Confirmation will bind Debtor, all Creditors, Interest Holders and other parties in interest to the provisions of the Plan, whether or not the Claim or Interest of such Creditor or Interest Holder is Impaired under the Plan and whether or not such Creditor or Interest Holder has accepted the Plan and whether or not a proof of Claim or Interest has been filed or deemed to have been filed under Bankruptcy Code sections 501 or 1111(a), or such Claim or Interest is allowed under Bankruptcy Code section 502.

ARTICLE XI

RETENTION OF JURISDICTION

11.1 Jurisdiction. The entry of a Confirmation Order, the occurrence of the Effective Date or the entry of a Final Decree shall not diminish or impair the Court’s subject matter jurisdiction. The Court shall retain subject matter jurisdiction of the Chapter 11 Case, and all proceedings arising out of or related thereto, including proceedings that aid the consummation of the Plan, to the fullest extent permissible under applicable law. Without limiting the generality of the foregoing, the Bankruptcy Court shall retain jurisdiction to:

1 (a) Allow, disallow, determine, liquidate, classify, estimate or establish the
 2 priority, nature, validity, amount or secured or unsecured status of any Claim or Interest, including the
 3 resolution of any request for payment of any Administrative Expense Claim and the resolution of any
 4 and all objections to the allowance or priority of Claims or Interests;

5 (b) Hear, determine and resolve any matters related to the assumption, assumption
 6 and assignment, or rejection of any executory contract or unexpired lease to which Debtor is party or
 7 with respect to which Debtor or the Reorganized Debtor may be liable, and hear, determine and, if
 8 necessary, liquidate, any Claims arising therefrom, including, if necessary, determine the nature and
 9 amount of required Cure Claims;

10 (c) Hear and determine any and all motions to subordinate Claims or Interests at
 11 any time and on any basis permitted by applicable bankruptcy and nonbankruptcy law;

12 (d) Effectuate performance of and ensure that distributions to Holders of Allowed
 13 Claims are accomplished pursuant to the provisions of the Plan;

14 (e) Decide or resolve any motions, adversary proceedings, contested or litigated
 15 matters and any other matters, and grant or deny any applications involving Debtor that may be
 16 pending on the Effective Date;

17 (f) Enter such orders as may be necessary or appropriate to implement or
 18 consummate the provisions of the Plan and all contracts, instruments, releases and other agreements
 19 or documents created in connection with the Plan or the Confirmation Order;

20 (g) Resolve any cases, controversies, suits or disputes that may arise in connection
 21 with the consummation, interpretation or enforcement of the Plan or any contract, instrument, release,
 22 or other agreement or document that is executed or created pursuant to the Plan, or any Entity's rights
 23 arising from or obligations incurred in connection with the Plan or such other documents;

24 (h) Modify the Plan before or after the Effective Date under section 1127 of the
 25 Bankruptcy Code or modify the Confirmation Order or any contract, instrument, release or other
 26 agreement or document created in connection with the Plan or the Confirmation Order, or remedy any
 27 defect or omission or reconcile any inconsistency in any Bankruptcy Court order, the Plan, the
 28 Disclosure Statement, the Confirmation Order or any contract, instrument, release or other agreement

1 or document created in connection with the Plan or the Confirmation Order, in such manner as may
 2 be necessary or appropriate to consummate the Plan;

3 (i) Hear and determine all applications for compensation and reimbursement of
 4 expenses of Professionals under the Plan or under sections 330, 331, 503(b), 1103 and 1129(a) of the
 5 Bankruptcy Code; *provided, however,* that from and after the Effective Date, the payment of fees and
 6 expenses of the Reorganized Debtor, including fees and expenses of counsel, shall be made in the
 7 ordinary course of business and shall not be subject to the approval of the Bankruptcy Court;

8 (j) Issue injunctions, enter and implement other orders or take such other actions
 9 as may be necessary or appropriate to restrain interference by any Entity with the consummation,
 10 implementation, or enforcement of the Plan or the Confirmation Order;

11 (k) Hear and determine any rights, claims or Causes of Action held or reserved by,
 12 or accruing to, the Debtor, the Reorganized Debtor or the Creditor Trust pursuant to the Bankruptcy
 13 Code, the Confirmation Order or, in the case of the Debtor, any other applicable law;

14 (l) Enforce all orders, judgments, injunctions, releases, exculpations,
 15 indemnifications and rulings entered in connection with the Chapter 11 Case;

16 (m) Enter and implement such orders as are necessary or appropriate if the
 17 Confirmation Order is for any reason modified, stayed, reversed, revoked or vacated, or distributions
 18 pursuant to the Plan are enjoined or stayed;

19 (n) Determine any other matters that may arise in connection with or relate to the
 20 Plan, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release, indenture
 21 or other agreement or document created in connection with the Plan or the Confirmation Order;

22 (o) Enter an order of final decree closing the Chapter 11 Case;

23 (p) Hear and resolve all matters concerning U.S. state, local, and federal taxes in
 24 accordance with sections 346, 505 and 1146 of the Bankruptcy Code;

25 (q) Hear and resolve all matters involving the nature, existence or scope of the
 26 Debtor's discharge;

27 (r) Hear and resolve all matters related to the property of the Estate from and after
 28 the Confirmation Date;

(s) Recover all Assets of the Debtor and property of the Estate wherever located;
and

(t) Hear and resolve such other matters as may be provided in the Confirmation Order or as may be authorized by or not inconsistent with the Bankruptcy Code.

ARTICLE XII

MISCELLANEOUS PROVISIONS

12.1 Modification of Plan.

26 (d) Debtor further reserves the right to modify the treatment of any Allowed Claims
27 at any time after the Effective Date of the Plan upon the consent of the Creditor whose Allowed Claim
28 treatment is being modified, so long as no other Creditors are materially adversely affected.

1 **12.2 Notices.** Except as otherwise set forth in Section 12.3 of the Plan, all notices, requests,
 2 elections or demands in connection with the Plan, including any change of address of any Holder of a
 3 Claim for the purposes of receiving any Distributions under the Plan, shall be in writing and shall be
 4 delivered personally or by facsimile, electronic mail or overnight courier (confirmed by first class mail
 5 or express mail) or mailed by first class mail. Such notice shall be deemed to have been given when
 6 received or, if mailed by first class mail, seven (7) days after the date of mailing, or if express mailed,
 7 the next Business Day following the date of mailing and addressed to the Debtor and the Reorganized
 8 Debtor as follows:

9 **Debtor / Reorganized Debtor:**

10 Cash Cloud, Inc.
 11 Attn: Christopher Andrew McAlary
 12 10190 Covington Cross Drive,
 Las Vegas, Nevada 89144
 13 Email: chris@coincloud.com

14 **with copies to:**

15 Fox Rothschild LLP
 16 1980 Festival Plaza Drive, Suite 700
 17 Las Vegas, NV 89135
 18 Attn: Brett A. Axelrod
 19 Email: baxelrod@foxrothschild.com
 20 Facsimile: 702-597-5503

21 All notices and requests to Holders of Claims of any Class shall be sent to them at their known
 22 address. Any Holder of a Claim of any Class may designate in writing any other address for purposes
 23 of this Section 12.2 of the Plan, which designation shall be effective upon receipt.

24 **12.3 Limitation of Notice.** Debtor shall give the following notice with regard to the
 25 following matters, which notice shall be deemed to be good and sufficient notice of such matters, with
 26 no requirement for any additional or further notice:

27 (a) ***Notice of Entry of Confirmation Order.*** Notice of the entry of the
 28 Confirmation Order shall be sufficient if mailed to all known Holders of Claims (which have not
 become Disallowed Claims) and Interests within five (5) Business Days of the entry of Confirmation
 Order.

(b) Post-Confirmation Date Service List - Additional Persons Entitled to Notice.

Except as set forth in Section 12.2 of the Plan, from and after the date the Confirmation Order becomes a Final Order, notices of appearances and demands for service of process Filed with the Bankruptcy Court prior to such date shall no longer be effective, and no further notices, other than Notice of Confirmation Order, shall be required to be sent to such parties, unless such parties File a new notice of appearance and demand for service of process dated subsequent to the Effective Date, which subsequent notice and demand must be Filed with the Bankruptcy Court and served upon the Persons and Entities listed in Section 12.2 of the Plan.

12.4 Headings. The headings used in the Plan are inserted for convenience only and neither constitute a portion of the Plan nor in any manner affect the provisions of the Plan.

12.5 Exhibits. All exhibits and documents included in the Plan Supplement are incorporated into and are a part of the Plan, as if set forth in full in the Plan. Except as otherwise provided in the Plan, such exhibits and documents included in the Plan Supplement shall be Filed with the Bankruptcy Court on or before the Plan Supplement Filing Date. After the exhibits and documents are Filed, copies of such exhibits and documents shall have been available (a) by downloading such exhibits and documents from the Stretto Website at the Plan Documents tab or the Bankruptcy Court's website at <http://www.nvb.uscourts.gov> or (b) upon written request to Debtor's counsel at the address above. To the extent any exhibit or document is inconsistent with the terms of the Plan, unless otherwise ordered by the Bankruptcy Court, the non-exhibit or non-document portion of the Plan shall control.

12.6 Nonseverability of Plan Provisions. If, prior to Confirmation, any term or provision of the Plan is held by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court shall have the power, at the request of Debtor and subject to the consent of any party adversely affected thereby, to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired, or

1 invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a
 2 judicial determination and shall provide that each term and provision of the Plan, as it may have been
 3 altered or interpreted in accordance with the foregoing, is: (a) valid and enforceable pursuant to its
 4 terms; (b) integral to the Plan and may not be deleted or modified without the consent of Debtor and
 5 any other Person or Entity affected by such provision; and (c) nonseverable and mutually dependent.

6 **12.7 Compromise of Controversies.** Pursuant to section 1123 of the Bankruptcy Code and
 7 Bankruptcy Rule 9019, and in consideration for the distributions and other benefits provided under
 8 the Plan, the provisions of the Plan constitute a good faith compromise and settlement of all Claims
 9 and controversies resolved under the Plan, and the entry of the Confirmation Order shall constitute the
 10 Bankruptcy Court's approval of such compromise and settlement under Bankruptcy Rule 9019.

11 **12.8 Waiver or Estoppel.** Each Holder of a Claim or Interest shall be deemed to have
 12 waived any right to assert any argument, including the right to argue that its Claim or Interest should
 13 be Allowed in a certain amount, in a certain priority, Secured or not subordinated by virtue of an
 14 agreement made with Debtor, its counsel, or any other Entity, if such agreement was not disclosed in
 15 the Plan, the Disclosure Statement, or papers Filed with the Bankruptcy Court prior to the
 16 Confirmation Date.

17 **12.9 Conflicts.** To the extent that any provision of the Disclosure Statement, the Plan
 18 Supplement (other than any amendments to the Plan), or any other order (other than the Confirmation
 19 Order) referenced in the Plan (or any exhibits, schedules, appendices, supplements or amendments to
 20 any of the foregoing), conflict with or are in any inconsistent with any provision of the Plan, the Plan
 21 shall govern and control, unless expressly set forth herein.

22 **12.10 Computation of Time.** In computing any period of time prescribed or allowed by the
 23 Plan, the provisions of Bankruptcy Rule 9006(a) shall apply.

24 **12.11 Governing Law.** Except to the extent that the Bankruptcy Code, the Bankruptcy Rules
 25 or other federal law, rule or regulation is applicable, or to the extent that an exhibit or supplement to
 26 the Plan provides otherwise, the Plan shall be governed by and construed in accordance with the laws
 27 of the State of Nevada, without giving effect to the principles of conflict of laws thereof that would
 28 require application of the law of another jurisdiction.

1 **12.12 Successors and Assigns.** The rights and obligations of any Person or Entity named or
 2 referred to in the Plan shall be binding upon, and shall inure to the benefit of, the successors and
 3 assigns of such Person or Entity.

4 **12.13 Good Faith.** Confirmation of the Plan will constitute a finding that the Plan has been
 5 proposed in good faith and in compliance with all applicable provisions of the Bankruptcy Code.

6 **12.14 Post Confirmation Conversion or Dismissal.** A creditor or party in interest may
 7 bring a motion to convert or dismiss the Chapter 11 Case under Bankruptcy Code section 1112(b),
 8 after the Plan is confirmed, if there is a default in performance of the Plan or if cause exists under
 9 Bankruptcy Code section 1112(b). If the Bankruptcy Court orders the Chapter 11 Case converted to
 10 chapter 7 after the Plan is confirmed, then all property that had been property of the Estate, and that
 11 has not been disbursed or distributed pursuant to the Plan, will revest in the chapter 7 estate, and the
 12 automatic stay will be re-imposed upon the re-vested property only to the extent that relief from stay
 13 was not previously granted by the Bankruptcy Court during the Chapter 11 Case. In addition, any
 14 Allowed Administrative Claims which are not paid on the Effective Date shall continue to be entitled
 15 to administrative priority, under Bankruptcy Code section 507(a)(1) in any such subsequent chapter 7
 16 case to which the Chapter 11 Case is converted.

17 **12.15 Entire Agreement.** The Plan, as described herein, the Disclosure Statement and
 18 exhibits thereto, and the Plan Supplement set forth the entire agreement and understanding of the
 19 parties hereto relating to the subject matter hereof and supersede all prior discussions and documents.
 20 No party hereto shall be bound by any terms, conditions, definitions, warrants, understandings or
 21 representations with respect to the subject matter hereof, other than as in expressly provided for herein
 22 or as may hereafter be agreed by the parties in writing.

23 **12.16 Final Decree Closing the Chapter 11 Case.** After all Effective Date payments to
 24 Creditors under the Plan have been made, the Reorganized Debtor shall seek a Final Decree of the
 25 Bankruptcy Court closing the Chapter 11 Case. US Trustee Fees continue to be payable to the US
 26 Trustee post-confirmation until such time as the case is converted, dismissed, or closed pursuant to
 27 Final Decree.

1 **12.17 Dissolution of Committee.** The Committee shall be dissolved on the Effective Date
 2 and its members shall be released from any further duties and responsibilities in the Chapter 11 Case
 3 and under the Bankruptcy Code without need for a further order of the Bankruptcy Court; *provided,*
 4 *however,* that obligations owing to or from the Committee arising under confidentiality agreements,
 5 joint interest agreements and protective orders, if any, entered during the Chapter 11 Case shall remain
 6 in full force and effect according to their terms; *provided further,* that the Committee shall continue to
 7 prepare and prosecute fee applications filed in compliance with the Plan. Debtor and the Reorganized
 8 Debtor shall have no obligation to pay or reimburse any fees or expenses of any official or unofficial
 9 committee of creditors incurred after the Effective Date except with regard to the preparation and
 10 prosecution of fee applications.

11 Dated this 8th day of May, 2023.

12 **CASH CLOUD, INC.**
 13 **d/b/a COIN CLOUD**

14 By: /s/Christopher A. McAlary
 15 Its: Chief Executive Officer

16 Respectfully submitted by:

17 **FOX ROTHSCHILD LLP**

18 By: /s/Brett Axelrod

19 BRETT A. AXELROD, ESQ.
 20 Nevada Bar No. 5859
 21 NICHOLAS A. KOFFROTH, ESQ.
 22 Nevada Bar No. 16264
 23 ZACHARY T. WILLIAMS, ESQ.
 24 Nevada Bar No. 16023
 25 1980 Festival Plaza Drive, Suite 700
 26 Las Vegas, Nevada 89135
 27 *Counsel for Debtor*